



The Effect of Leadership, Motivation and Job Satisfaction On Employee Performance at The Regional Revenue Service of Morowali Regency

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ABSTRACT

This study aims to determine and analyze (1) the influence of leadership, motivation, and job satisfaction on employee performance; (2) the influence of leadership on employee performance; (3) the effect of motivation on employee performance; and (4) the effect of job satisfaction on employee performance. The population in this study were employees at the Regional Revenue Service of Morowali Regency, amounting to 31 people. The determination of the number of samples in this study was by using the census method, which was all taken as a sample of 31 employees. The analytical tool used is multiple linear regression using SPSS software.

Based on the results of the study, it can be concluded that (1) leadership, motivation, and job satisfaction simultaneously have a positive and significant effect on employee performance; (2) leadership has a positive and significant effect on employee performance; (3) motivation has a positive and significant effect on employee performance; and (4) job satisfaction has a positive and significant effect on employee performance.

Introduction

The role of HR management is to increase the productive contribution of people in the organization or company to achieve the goals that have been set. To achieve the goals, the organization must be able to acquire, develop, utilize, evaluate and retain people by providing training and development, appraisal, placement, and compensation which are the personal goals of the employees. The ultimate goal to be achieved in HR management is to increase efficiency, increase effectiveness, increase productivity, high employee job satisfaction, high service quality, low customer complaints or service users, and the achievement of organizational or company business goals.

One of the problems in various government institutions today is that the performance of the apparatus is still less than optimal. This can be seen in several government institutions that have not been maximal in implementing strategic plans and carrying out activity programs. Availability of capital, adequate working facilities, or infrastructure cannot function optimally if the available workforce does not have the knowledge and ability to work as a driver of these resources. Therefore, various elements of human resources deserve attention by every government organization to achieve performance according to what the organization needs. According to Hasibuan (2003), human resources are an integrated ability of the power of thought and physical power of each individual.

Assessment of the quality of existing human resources can be measured through employee performance. According to Wirawan (2012) "employee performance is the result of a synergy of several factors. These factors are internal environmental factors of the organization, external environmental factors, and internal factors of employees or employees.

Based on initial observations at the Morowali Regency Regional Revenue Office, it is known that the employee performance at the Morowali Regency Regional Revenue Office is not optimal. This can be seen in terms of leadership, such as leaders rarely respond to employee complaints, provide less motivation to employees who are getting bored with their work and sometimes do not give direction to their employees. Another problem that greatly interferes with the performance of the bureaucracy at the Regional Rev-

enue Service of Morowali Regency is the work motivation of employees such as lack of motivation from the leadership and themselves so that it affects employee performance.

Literature review

Human Resource Management Concept

Human Resource Management (HRM) relates to the formal design system of an organization to determine the effectiveness and efficiency of a person's talents to realize the goals of an organization. The need for HR management exists in all organizations, but larger organizations tend to have specialized HR functions. Human Resources (HR) challenges faced by managers and organizations include economic and technological changes, issues of workforce availability and quality, demographics, and organizational restructuring.

Human Resource Management (HRM) can be interpreted as an approach that leads to the management of the workforce in the company by using an integrated cultural order through the development of strategies, capabilities, and commitments to create a competitive advantage which includes decision-making activities in planning, implementation, and control of human resources. HR management activities as strategic management are the application of HR functions that refer to the external environmental conditions that develop and interact with the organizational environment (Malthis and Jackson, 2009:62).

Leadership Concept

Work commitment, another term for organizational commitment, is a dimension of behavior that can be used to assess employee. Leading is defined as guiding and directing others. Leaders such as managers play a role in bringing a group to achieve their goals by applying the maximum of their abilities. Leadership possessed by a leader is a psychological trait that is innate and does not need to be learned. Currently, many of these opinions have been abandoned, because it turns out that leaders and leadership can be trained and formed in a planned and systematic way (Kartono, 2012: 93). Wexley and Yuki (2013:81) argue that leadership is a person's ability to bring his group to achieve group goals. Effective leaders are needed for the development of an organization or company.

Yulk (2009:78) leadership has been defined in terms of individual characteristics, behavior, influence on others, patterns of role relationship interaction, precisely in an administrative setting, as well as perceptions by others about the validity of influence. Tannenbaum in Stogdill (2004:69) states that leadership is an interpersonal influence that is carried out in certain situations and is directed through the communication process, towards one or several goals. Leadership is the formation of a crew structure in expectations and interactions.

Motivation Concept

Hasibuan in Edy (2013), motivation questions how to encourage the passion of subordinates, so that they are willing to work hard by giving all the abilities and skills to realize the company's goals. Motivation is often equated with encouragement. The urge or energy is a movement of the soul and body to act so that motivation is a driving force that moves people to behave and the act has a specific purpose.

Robbins in Wibowo (2014), motivation is a process that causes intensity, direction, and individual persistence towards achieving goals. Intensity shows how much a person is trying. But the high intensity is unlikely to lead to good performance results unless efforts are made in a direction that benefits the organization. Therefore, the quality and intensity of the effort must be considered.

Motivation has a continuous effort dimension. Motivation is a measure of how long a person can maintain their efforts. Motivated individuals stay on task long enough to achieve their goals. Greenberg and Baron in Wibowo (2014), argue that motivation is a series of processes that arouse, direct, and maintain human behavior towards achieving goals. Awakening has to do with the drive or energy behind the action.

Job Satisfaction Concept

Satisfaction is a general attitude of an individual towards his work. Work demands interaction with co-workers and superiors, following organizational rules, and policies and meeting work performance standards (Robbins, 2003). A person's attitude towards work describes a pleasant and unpleasant experience, which is also related to expectations in the future.

In modern organizational life, job satisfaction is often used as a measure of the level of organizational maturity which is a sign that the organization is well managed which is the result of effective management. Job satisfaction is a measure of the continuous human development process in an organization, therefore even though no manager can expect to be able to make all employees happy in their work, job satisfaction still needs attention. Activities in work contain elements of social activities, produce something, and ultimately aim to meet needs to get satisfaction.

Employee Performance Concept

Employee performance is often interpreted as the achievement of tasks, where employees at work must be by the organization's work program to show the level of organizational performance in achieving the vision, mission, and goals of the organization. According to Hasibuan (2007:93), performance is work achieved by a person in carrying out the tasks assigned to him based on skills, experience, sincerity, and on time.

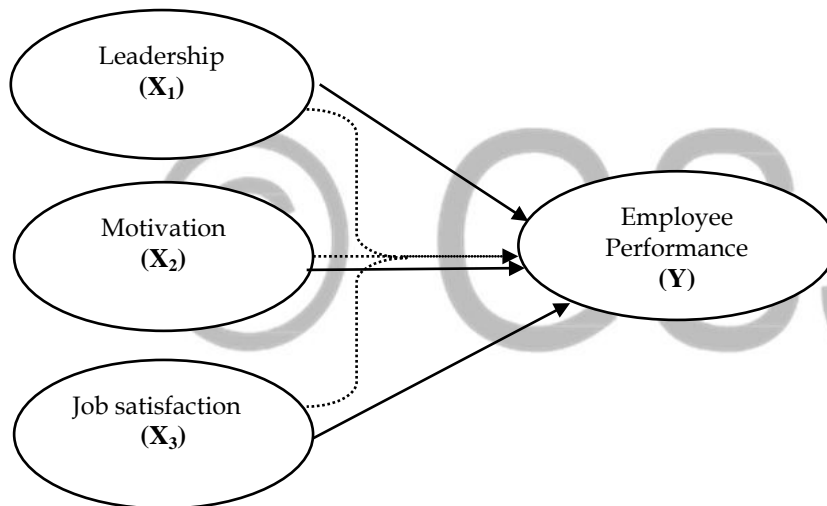
According to Mangkuprawira and Hubeis (2007:153), the notion of employee performance is the result of a certain work process in a planned manner at the time and place of the employee and the organization concerned. Meanwhile, according to Robbins (2008), performance is work behavior shown by people involved in a company and can be explained through a work evaluation system or performance appraisal.

Mathis and Jackson (2006) state that performance is basically what employees do or don't do. Yuniarsih, Tjuju and Suwatno (2008) argue that performance is a real achievement that is displayed by someone after the person concerned carries out his duties and roles in the organization. Productive performance is a level of achievement that shows high yields.

Conceptual framework

Based on the understanding and theories put forward in the literature review, a conceptual framework can be developed that will examine several variables, namely organizational commitment (X1), motivation (X2), work attitude (X3), and employee performance variables (Y). This study will examine and analyze the influence of leadership, motivation, and job satisfaction on employee performance at the Morowali Regency Revenue Service. The framework for thinking in this study is built based on the problem and study objectives, theoretical and empirical studies as the basis for formulating hypotheses. Based on the framework of the flow of thought above, the researchers compiled a conceptual framework in this study as presented in schema 1. below:

Scheme 1. Conceptual Framework



Research Hypothesis

Based on the problem formulation and literature review that has been described previously, the hypotheses in this study are as follows:

1. H1: Leadership, motivation, and job satisfaction simultaneously have a positive and significant effect on employee performance at the Morowali Regency Regional Revenue Service.
2. H2: Leadership has a positive and significant effect on employee performance at the Morowali Regency Regional Revenue Service.
3. H3: Motivation has a positive and significant effect on employee performance at the Regional Revenue Service of Morowali Regency.
4. H4: Job satisfaction has a positive and significant effect on employee performance at the Morowali Regency Regional Revenue Service.

Research methods

Types of research

This study aims to examine career development and work commitment to affect the performance of employees of the Ministry of Public Works and Public Housing of Southeast Sulawesi Province. The type of research used in this research is quantitative, namely collecting, compiling, processing, and analyzing data in the form of numbers which in practice are given certain treatments that are examined in it. According to Sugiyono (2010), quantitative research can be interpreted as a method based on the philosophy

of positivism, used to research on certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical with the aim of test the hypothesis that has been set.

Population and Research Sample

Population

According to Arikunto (2010), the population is the entire subject (object) of research. The population in this study were all employees with the status of State Civil Apparatus who worked at the Regional Revenue Service of Morowali Regency as many as 31 people excluding the leadership.

Research Samples

According to Wiyono (2011: 76), the sample is part of the population that is represented and will be studied or part of the number of characteristics possessed by the population represented. So the sample in this study is an employee with the status of a State Civil Apparatus who works at the Morowali Regency Regional Revenue Service. The determination of the number of samples in this study is by using the census method, namely the number of samples taken from the total population of 31 people.

Data Types and Sources

Data Type

The types of data collected in this study are:

1. Qualitative data, namely unmeasured data such as statements or perceptions. The qualitative data in this study came from reports on the results of performance achievements at the end of the year who were respondents in this study by filling out questionnaires to find out about their perceptions of the variables studied.
2. Quantitative data is data that is measured in the form of numbers such as scores or intervals. Secondary data in this study include the number of employees, the achievement of work results in 1 year, and other information obtained from the research location.

Data source

Sources of data collected in this study are:

1. Primary Data. Is data obtained directly from the object under study. According to Sugiyono (2012:225) which states that: "Primary sources are data sources that directly provide data to data collectors". Primary data obtained from questionnaires conducted.
2. Secondary Data. The definition of secondary data according to Sugiyono (2012:225) is "Data sources that do not directly provide data to data collectors, for example through other people or documents".

Data Collection Techniques

The methods used in collecting data in this study are as follows:

- a. The questionnaire, namely data collection by distributing a list of questions (questionnaires) to employees of the Morowali Regency Regional Revenue Service.
- b. Documentation, namely data collection by recording or copying various documents relevant to this research.

Data analysis technique

This study uses two kinds of analysis, descriptive statistical analysis and inferential statistical analysis of the data obtained in the field. Descriptive analysis is used to describe in more depth each research variable. While quantitative techniques are used to see the strength of the influence between independent variables and the dependent variable, namely by analyzing the data that has been scored according to the measurement scale that has been determined through multiple linear regression analysis using Microsoft Excel and SPSS software.

Descriptive Statistical Analysis

Description analysis aims to interpret the respondents' arguments against the choice of statements and the frequency distribution of respondents' statements from the data that has been collected. In this study, respondents' answers were classified into five statements using a Likert scale. Then describe each research variable, respondent characteristics, and general description of the research object in the form of reasons for the respondent's statement, number,

average, and percentage.

Multiple Linear Regression Analysis

The analytical tool used in this study is multiple linear regression, to calculate the magnitude of the quantitative effect of a change in the occurrence of variable X on other events (variable Y). Data processing will be carried out with the SPSS 20.0 program for windows. The multiple linear regression formula is as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_n X_n + e \text{ (Supranto, 2005)}$$

Where:

- Y = Dependent variable
- β_0 = Constant
- X_1, \dots, X_n = Independent variable to-i (i = 1,2,3,....,n)
- β_1, \dots, β_n = The regression coefficient of each variable X_i (i = 1, 2, 3, n)
- e = Error factor / error rate

From this equation, it can be applied in this research as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where:

- Y = Employee Performance Variables
- β_0 = Constant (assumption = 0)
- β_1 = Regression coefficient X_1
- β_2 = Regression coefficient X_2
- β_3 = Regression coefficient X_3
- X_1 = Leadership Variables
- X_2 = Motivation Variable
- X_3 = Job satisfaction Variable
- e = Error factor

Hypothesis testing

Research hypothesis testing is done through:

a. F-Test (Simultaneous Test)

The F-test was conducted to determine the significant effect of the independent variables, namely leadership, motivation and job satisfaction together on employee performance at the Morowali Regency Revenue Service.

- 1) If F-Probability (Sig) < 0.05 (Level of significance) then H_0 is rejected and H_a is accepted, this shows that the independent variables (X_1), (X_2), and (X_3) have a significant influence together on the variables bound (Y).
- 2) If F-Probability (Sig) > 0.05 (Level of significance) then H_0 is accepted and H_a is rejected, this shows that the independent variables (X_1), (X_2), and (X_3) do not have a significant effect together on a dependent variable (Y).

b. T-test (Partial Test)

The t-test was conducted to determine the significant effect of the independent variable partially on the dependent variable.

- 1) If the probability value (Sig) < 0.05 (Level of significance) then H_0 is rejected and H_a is accepted, this indicates a significant influence between one independent variable and the dependent variable.
- 2) Meanwhile, if the probability value (Sig) > 0.05 (Level of significance) then H_0 is accepted and H_a is rejected, this shows that there is no significant effect between one independent variable and the dependent variable.

Coefficient of Determination Test (R Square) and Correlation Coefficient (R)

The coefficient of determination essentially measures how far the model's ability to explain variations in the dependent variable is. The value of the coefficient of determination is between 0 and 1. the value of the coefficient of determination is small. This means that the ability of the independent variables in explaining the variation of the dependent variable is very limited. The value of the coefficient of determination is close to 1. It means the ability of the independent variables to provide almost all the information needed to predict the variation of the dependent variable

(Ghozali, 2013).

Research result

Test the Validity and Reliability of Research Instruments

Research Instrument Validity Test

Test the validity using the Pearson product-moment correlation method, with the criteria that if the r-value obtained is 0.30 at the 95% confidence level, then the instrument (questionnaire) being tested is declared valid. The results of the instrument validity test can be seen in table 1.

Table 1. Instrument Validity Test Results at the Level $\alpha = 0.05$.

Indicator	r-value	Status	Indicator	r-value	Status
X _{1.1}	0,942	Valid	X _{3.4}	0,849	Valid
X _{1.2}	0,940	Valid	X _{3.5}	0,898	Valid
X _{1.3}	0,892	Valid	Y _{1.1}	0,943	Valid
X _{1.4}	0,949	Valid	Y _{1.2}	0,915	Valid
X _{1.5}	0,924	Valid	Y _{1.3}	0,916	Valid
X _{2.1}	0,946	Valid	Y _{1.4}	0,930	Valid
X _{2.2}	0,967	Valid	Y _{1.5}	0,861	Valid
X _{2.3}	0,941	Valid	Y _{1.6}	0,866	Valid
X _{3.1}	0,889	Valid	Y _{1.7}	0,954	Valid
X _{3.2}	0,907	Valid	Y _{1.8}	0,961	Valid
X _{3.3}	0,924	Valid	Y _{1.9}	0,945	Valid

Source: Primary Data in 2021

Based on table 1. shows that all indicator items that measure each variable produce a validity coefficient of more than 0.30 ($r > 0.30$). Thus, it can be stated that the data collection instrument used in this study is valid.

Research Instrument Reliability Test

After the validity test was carried out, the reliability test was carried out. The reliability test has criteria where the resulting value is greater than 0.60 (> 0.60) with a 95% confidence level, the results are as shown in table 2.

Table 2. Instrument Reliability Test Results at the Level $\alpha = 0.05$

Variable	Cronbac'h Alpha	Information
Leadership (X ₁)	0,830	Reliable
Motivation (X ₂)	0,877	Reliable
Job satisfaction (X ₃)	0,825	Reliable
Employee Performance (Y)	0,797	Reliable

Source: Primary Data in 2021

Based on table 2. it can be concluded that all indicator items used to measure each variable have a coefficient number greater than 0.60. Therefore, the instrument used in collecting data can be declared reliable at the 95% confidence level or $\alpha = 0.05$.

Results of Hypothesis Analysis and Testing

Simultaneous Significance Test (F-Test)

A simultaneous effect test (F-test) was conducted to determine whether the independent variables simultaneously or simultaneously affect the dependent variable. The value of the F test can be seen in table 3. as follows:

Table 3. Significance Test (F-Test)

ANOVA^a

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2399,560	3	799,853	48,883	,000 ^b
	Residual	441,794	27	16,363		
	Total	2841,355	30			

a. Dependent Variable: Y

b. Predictors: (Constant), X₃, X₂, X₁

Source: Primary Data in 2021

Based on table 3. above, it is known that the F test value is 48.883 and the significance (P-Value) is 0.000. Because the significance value (P-Value) is $0.000 < 0.05$, it can be interpreted that there is an influence of leadership variables (X₁), motivation (X₂), and job satisfaction (X₃) simultaneously affecting employee performance (Y).

Partial Test

Based on the results of data processing using SPSS in the partial test, the following results were obtained:

Table 4. Partial Test for Leadership (X1), Motivation (X1) and Job Satisfaction (X3) Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,199	3,143		,063	,950
1 X1	,902	,339	,718	4,141	,000
X2	,681	,632	,179	1,076	,029
X3	,871	,453	,381	1,921	,015

a. Dependent Variable: Y

Source: Primary Data in 2021

Based on table 4. above, it can be explained as follows:

1. The second hypothesis is that leadership has a positive and significant effect on employee performance at the Morowali Regency Regional Revenue Service. The results of the regression test show a significance value of 0.000 which means it is smaller than the value of = 0.05. Therefore, partially the leadership variable has a positive and significant effect on employee performance.
2. The third hypothesis is that motivation has a positive and significant effect on employee performance at the Morowali Regency Regional Revenue Service. The results of the regression test showed a significance value of 0.029 which means it is smaller than the value of = 0.05. Therefore, partially the motivation variable has a positive and significant effect on employee performance.
3. The fourth hypothesis that job satisfaction has a positive and significant effect on employee performance at the Morowali Regency Regional Revenue Service. The results of the regression test showed a significance value of 0.015 which means it is smaller than the value of = 0.05. Therefore, partially the job satisfaction variable has a positive and significant effect on employee performance.

Coefficient of Determination (R Square) and Correlation (R)

The coefficient of determination (R^2) describes the proportion of the dependent variable that can be explained by the independent variables simultaneously. The value of the coefficient of determination ranges from $0 \leq R^2 \leq 1$. If the value of R^2 is getting closer to one, then the independent variable is getting bigger in explaining the dependent variable, but if the value of R^2 is close to zero then the independent variable is getting smaller in explaining the dependent variable. The value of the coefficient of determination is as follows:

Table 5. Coefficient of Determination

Model	R	R Square	Adjusted R Square
1	,919 ^a	,845	,827

Source: Primary Data in 2021

Based on table 5. above, it can be seen that the R^2 (R-Square) value of 0.845 indicates that the magnitude of the direct influence of leadership variable (X1), motivation (X2), and job satisfaction (X3) on employee performance (Y) is 84.5%, which means that leadership variables (X1), motivation (X1) and job satisfaction (X3) affect employee performance (Y) at the Morowali Regency Regional Revenue Service. The remaining 15.5% is influenced by other variables outside of this study.

The R-value (correlation coefficient number) of 0.919 indicates that the close direct relationship between the variables of leadership (X1), motivation (X2), and job satisfaction (X3) affects employee performance (Y) at the Regional Revenue Service of Morowali Regency is 0.919. statistics are quite strong. Therefore, the resulting regression model can be said to be a "fit" model or can be a good predictor model in explaining the influence of leadership, motivation, and job satisfaction on employee performance at the Morowali Regency Revenue Service.

Discussion

The Influence of Leadership, Motivation and Job Satisfaction on Employee Performance

The test results in this study prove that leadership, motivation, and job satisfaction have a positive and significant effect on employee performance. The results of this study can be concluded that leadership, motivation, and job satisfaction have a positive and significant effect on improving employee performance. This means that the better the leadership, motivation, and job satisfaction of the employees of the Morowali Regency Revenue Service, the better the performance will be. Therefore, a high increase in employee

performance at the Regional Revenue Service of Morowali Regency can be achieved by increasing the leadership, motivation, and job satisfaction of employees at the Morowali Regency Regional Revenue Service.

Mathis and Jackson (2006) state that performance is basically what employees do or don't do. Yuniarsih, Tjuju and Suwatno (2008) argue that performance is a real achievement that is displayed by someone after the person concerned carries out his duties and roles in the organization. Productive performance is a level of achievement that shows high yields.

The Effect of Leadership on Employee Performance

The test results in this study prove that leadership affects employee performance. The results of this study can be concluded that leadership has a positive and significant effect on employee performance at the Morowali Regency Regional Revenue Service. This means that the better the leadership, the better the performance of employees at the Morowali Regency Revenue Service.

Wexley and Yuki (2013:81) argue that leadership is a person's ability to bring his group to achieve group goals. Effective leaders are needed for the development of an organization or company. Leadership indicators according to (Kartono, 2013: 189)". These include analytical skills, communication skills, courage, listening skills, and assertiveness. The results of this study support the results of research conducted by I Komang Gede and Putu Saroyeni Piartini, (2018) showing that leadership has a positive and significant effect on employee performance. In line with the results of research conducted by Jufri Alberto, et al, (2018) found that leadership has a positive and significant effect on employee performance. Furthermore, research conducted by Fiqa Darmawanty, et al, 2018, shows the results of the analysis can be seen that leadership has a positive and significant effect on employee performance.

The Effect of Motivation on Employee Performance

The test results in this study prove that motivation has a positive and significant effect on employee performance. The results of this study can be concluded that changes in motivation affect the performance of employees at the Regional Revenue Service of Morowali Regency. This means that the better the employee motivation, the better the level of employee performance at the Morowali Regency Revenue Service.

McClelland quoted by Hasibuan (2012: 281), states that: "Motivation is a potential energy reserve that a person has to be used and released which depends on the strength of the drive and the opportunities that exist where the energy will be utilized by employees because of the motive power and basic needs, expectations and value incentives".

The results of this study support the results of research conducted by I Komang Gede and Putu Saroyeni Piartini, (2018) showing that work motivation has a positive and significant effect on employee performance. This is in line with research conducted by Fiqa Darmawanty, et al, (2015) which found that work motivation has a positive and significant influence on improving employee performance. Furthermore, research conducted by Aldi Khairy Rusli and Hani Gita Ayunigtias, (2020) shows that there is a positive and significant influence of work motivation on employee performance. Next, the results of research conducted by Enjang Sudarman, 2018, show that there is a positive and significant influence of work motivation on employee performance.

The Effect of Satisfaction on Employee Performance

The test results in this study prove that job satisfaction has a positive and significant effect on employee performance. The results of this study can be concluded that changes in job satisfaction affects increasing employee performance at the Morowali Regency Regional Revenue Service. This means that the better the job satisfaction of employees, the level of employee performance at the Regional Revenue Service of Morowali Regency will be better.

Satisfaction is a general attitude of an individual towards his work. Work demands interaction with co-workers and superiors, following organizational rules and policies, and meeting work performance standards (Robbins, 2003). The results of this study support the results of research conducted by Oxy Rindiantika Sari and Heru Susilo, (2018) showing that job satisfaction has a positive and significant effect on employee performance. This is in line with research conducted by Iwan Kurnia Wijaya, (2018) which found that job satisfaction has a positive and significant effect on employee performance. Furthermore, the results of research conducted by Enjang Sudarman, (2018) found that job satisfaction has a positive and significant effect on employee performance.

Research Limitations

The results of this study have provided some of findings, but there are still some things that need to be studied further. This condition is strongly influenced by several things that indirectly become the limitations of the study, namely:

1. This research resulted from the use of instruments based on the perception of respondents' answers. This will cause problems if the respondent's perception is different from the actual situation.
2. This study does not consider other variables that may affect employee performance, only assumes that the variables of leadership, motivation, and job satisfaction that have potential possibilities related to employee performance have not been included in this study, for example, the variables of supervision and employee competence.
3. The number of samples used in this study is still limited, namely 31 respondents, therefore further researchers should increase the number of samples with different analytical approaches.

Conclusions and suggestions

Conclusion

Based on the results of data analysis, proof of hypotheses, and discussion of research results, some conclusions can be drawn as follows:

1. Leadership, motivation, and job satisfaction simultaneously have a positive and significant effect on employee performance. This means that every change in the indicator variable of leadership, motivation, and job satisfaction can improve employee performance.
2. Leadership has a positive and significant effect on employee performance. This means that every change in the increase in leadership indicators can improve employee performance.
3. Motivation has a positive and significant effect on employee performance. This means that every change in the increase in motivation indicators can improve employee performance.
4. Job satisfaction has a positive and significant effect on employee performance. This means that every change in the increase in job satisfaction indicators can improve employee performance.

Suggestion

Based on the results of data analysis, changes, and conclusions of this study, suggestions that can be put forward are:

1. For the head of the Morowali Regency Revenue Service who is oriented to employee performance, pay more attention to the indicators of the leadership variable, namely analytical skills that need to be improved from a leadership perspective, respecting the ideas of subordinates and being respectful, listening to complaints, sharing information and being able to recognize the strengths of others. Furthermore, indicators of listening ability that need to be improved from the leadership point of view always emphasize work by focusing on goals and results.
2. For the head of the Morowali Regency Revenue Service, which is oriented to employee performance, pay more attention to the indicators of motivational variables, namely the need for affiliation that needs to be improved in terms of employees getting the opportunity to develop skills and abilities and enjoy the satisfaction from completing difficult tasks.
3. For the head of the Morowali Regency Revenue Service, which is oriented towards employee performance, pay more attention to the indicators of job satisfaction variables, namely colleagues who need to improve in terms of time atmosphere in working well and fellow employees respect each other's rights.
4. Future researchers are expected to be able to utilize and develop the results of this study by using different variables, such as supervision and employee competence or indicators used in each variable, so that they need to be re-examined in different organizations.

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