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The Influence of Training and Leadership on Motivation Implications on the Performance Employees of DJP Sumsel and Babel

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Abstract: *This study aims to find out and prove the effect of training and leadership on motivation and the implications for employee performance at the Regional Office of DJP South Sumatra and Babel, both directly and indirectly. The total population for this study was all employees of the South Sumatra and Babel DJP Regional Offices, totaling 136 people. In this study, the researcher used simple random sampling. In this study, the number of samples used was 58 people as the research sample. The data analysis used in this study is to use the Structural Equation Model (SEM) analysis method which is operated through the Partial Least Square (PLS) program. The results of this study indicate that Training has an effect on Motivation, Leadership has an effect on Motivation, Training has an effect on Performance, Leadership has an effect on Employee Performance, Motivation has an effect on Employee Performance, Training on Performance has an indirect effect on Motivation as an Intervening Variable, Leadership on Performance has indirect influence with Motivation as an Intervening Variable.*

Keywords: *training, leadership, motivation, performance, employees*

I. INTRODUCTION

The problems faced by the Regional Office of DJP South Sumatra and the Bangka Belitung Islands include; decreased employee performance causing tax realization not to be achieved, leadership applied was not appropriate for some employees, lack of discipline among employees at the South Sumatra and Bangka Belitung Islands DGT Regional Offices, decreased employee motivation, lack of training for employees, the work environment seemed not conducive, poor employee education not linear with the position currently occupied and employee work productivity is not optimal so that the maximum target of institutional/organizational performance is not achieved.

The phenomenon of the low performance of the employees of the South Sumatra and Babel DGT Regional Offices can be seen from the dimensions of work quality. This can be seen from the lack of neatness, accuracy and reliability of employees in carrying out their duties. Apart from that, judging from the quantity dimension of work, there are still employees who do not complete tasks in a timely manner, the work results of employees are not good enough and there are still employees who do not feel job satisfaction.

The phenomenon of not optimal training for employees of the South Sumatra and Babel DGT Regional Office can be seen from the dimensions of the material being taught, it can be seen from some of the training materials that have not supported the work, have not been able to increase knowledge and are not in accordance with needs, the dimensions of the methods used can be seen from the methods used sometimes not in accordance with the subject. The methods used are sometimes not easy to understand and the methods used are sometimes not in accordance with the learning styles of the participants, the dimensions of the facilities can be seen from the atmosphere of the room, the equipment does not support the training and some trainees sometimes cannot be controlled by the instructor.

The phenomenon of not optimal leadership in the South Sumatra and Babel DGT Regional Offices can be seen from the technical dimensions of human relations, it can be seen from the leaders who have not been able to make the best decisions, the leaders who have not been able to set an example and role model, the leaders who have not been able to give instructions to their subordinates. The technical dimension, seen from the role model, can be seen from the lack of interaction and collaboration between the leaders, the leadership does not pay attention and guidance, the leadership pays little attention to the work environment. The dimensions of persuasive techniques and giving orders can be seen from the leadership not being able to give confidence to subordinates, the leadership not being able to be responsible for the tasks of subordinates and the leadership not being able to provide specific directions in terms of work.

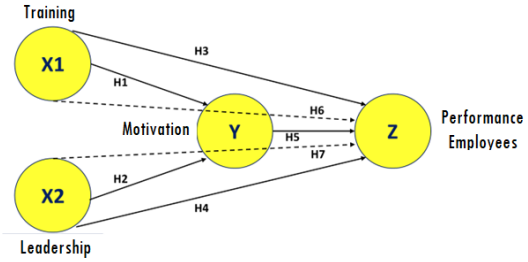

Figure 2.1FrameworkThink

II. RESEARCH METHODOLOGY

This research method uses a quantitative survey method with a descriptive approach.This research was conducted at the South Sumatra and Babel DGT Regional Office where this research is expected to provide benefits in improving training, leadership, work motivation and performance.The scale used in this study is the Likert scale . The data analysis technique of this research uses descriptive analysis with a *structural* equation *modelEquationModeling(SEM)* using Smart PLS *(Partial Least Squares) Software* .

2.1 Population, Sample and Sampling Technique

The total population of this study were all employees of the South Sumatra and Babel DGT Regional Offices, totaling 136 people. In this study, researchers used *simple random sampling* . Calculation of the number of samples using the Slovin formula. So in this study the number of samples used was as many as 58 people as the research sample.

2.2 Conceptual and Operational Definitions of Variables

2.2.1 Performance Variable (Z)

2.2.1.1 Conceptual Definition

Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

2.2.1.2 Operational Definition

Operationally, performance, according to Mangkunegara (2017: 70) through the dimensions, namely the amount of work, quality of work, timeliness, presence and ability to work together.

2.2.2 Work Motivation Variable (Y)

2.2.2.1 Conceptual Definition

Work motivation, namely expertise, in directing employees and organizations to want to work successfully, so that the desires of employees and organizational goals are simultaneously achieved.

2.2.2.2 Operational Definition

Operationally motivation is identified through 1. Dimensions of the need for achievement 2. Dimensions of the need for affiliation 3. Dimensions of the need for power.

2.2.3 Training Variable (X1)

2.2.3.1 Conceptual Definition

Training is part of education concerning the learning process to acquire and improve skills outside the applicable education system, in a relatively short time, and methods that prioritize practice rather than theory (Sedarmayanti, 2018).

2.2.3.2 Operational Definition

Operationally according to Yuningsih, (2018:21) Training can be seen through the dimensions: 1. Material taught 2. Method used 3. Facilities/Facilities 4. Instructor Capability 5. Participant ability.

2.2.4 Leadership Variable (X2)

2.2.4.1 Conceptual Definition

Leadership is a process of one's activities to move others by leading, guiding, influencing others, to do something in order to achieve the expected results.

2.2.4.2 Operational Definition

Operationally according to Thoha (2018: 52), this leadership includes dimensions: 1. Leadership function as an innovator, 2. Leadership function as a communicator, 3. Leadership function as a motivator and 4. Leadership function as a controller.

2.3 Research Instruments

The scale used in this study is the Likert scale. The Likert scale is a scale used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena (Sugiyono, 2018). The answer to each instrument item that uses a Likert scale can be in the form of the following words:

Table 1. Scoring for Questionnaire Answers

Respondents Answer	Score
Strongly agree	1
Agree	2
Disagree	3
Don't agree	4
Strongly Disagree	5

Source: Sugiyono (2018)

2.4 Data Analysis Techniques

2.4.1 Descriptive Statistical Analysis

Descriptive analysis is an analytical technique that describes the data that has been collected descriptively so as to create a general conclusion.

2.4.2 Inferential Analysis

This study uses partial regression analysis (Partial Least Square/PLS) to test the seven hypotheses in this study. Each hypothesis will be analyzed using Smart PLS 3.0 software to examine the relationship between variables.

2.4.3 *Outer Model Analysis*

Outer Model analysis defines how each indicator relates to its latent variables. Some indicators of *outer model analysis:*

2.4.3.1 *Convergent Validity*

It is an indicator that is assessed based on the correlation between the item score/component score and the construct score. Individual reflective measure is said to be high if it correlates >0.7 with the construct you want to measure.

2.4.3.2 *Discriminant Validity*

The Hetero Trait Mono Trait (HTMT) correlation ratio is a new method for assessing discriminant validity in modeling partial small square structural equations which is one of the main building blocks of model evaluation.

2.4.3.3 *Composite Reliability*

Data that has composite reliability > 0.7 has high reliability.

2.4.3.4 *Average Variance Extracted (AVE)*

Expected AVE value > 0.5.

2.4.3.5 *Cronbach Alpha*

The reliability test is strengthened by Cronbach Alpha. Expected value >0.6 for all constructs.

2.4.4 Structural Model Analysis (Inner Model)

Evaluation of the inner model can be seen from several indicators which include:

1) Coefficientdetermination(R^2)
2) *predictiveRelevance*(Q^2)
3) *goodnessofFitIndex*(GFI)

2.4.5AnalysisTrack(*Pathanalysis*)

The path analysis model above can be written with the following mathematical equation:

$$\eta 1=\gamma 1.1\ \xi 1+\gamma 1.2\ \xi 2+\zeta 1$$
$$\eta 2=\gamma 2.1\ \xi 1+\gamma 2.2\ \xi 2+\beta 2.1\ \eta 1+\zeta 2$$

Information:

η1 (eta1)	= Y = Work Motivation
η2 (eta2)	= Z = Performance Employees
γ (gamma)	= Regression coefficient of exogenous (independent) variables
β (beta)	= Regression coefficient of endogenous variable (bound)
ξ1 (ksi1)	= X1 = Training
ξ2 (ksi2)	= X2 = Leadership
ζ (zeta)	= ϵ = Random fluctuating value/error/epsilon/influence factor

III. RESULT AND DISCUSSION

3.1 Results

3.1.1 *Outer Model* Analysis

Measurement of the variable *model is a step to see Validity* and *Reliabilityindicator* on *models* .

3.1.1.1*Convergent validity*

Convergent validity can also be seen from the Average Variance Extracted (AVE) value. In this study, the AVE value of each construct was above 0.5. Therefore there are no convergent validity problems in the model being tested.

Table 2. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
TRAINING	0.730
LEADERSHIP	0.709
MOTIVATION	0.746
PERFORMANCE	0.705

Source: SmartPLS Processed Data

Table 3. Discriminant Validity

	LEADERSHIP	PERFORMANCE	WORK MOTIVATION	TRAINING
LEADERSHIP	0.842			
PERFORMANCE	0.979	0.840		
WORK MOTIVATION	0.975	0.945	0.864	
TRAINING	0.972	0.957	0.982	0.855

Source: SmartPLS Processed Data

3.1.1.2 *Discriminant Validity*

From the table above it can be seen that the square root value of AVE (0.855 ; 0.842 ; 0.8 64 and 0.8 4 0) is greater than the correlation of each construct.

3.1.1.3*Unidimensionality*

This study found that the *Composite Reliability* test *output results* in the table above show that the *Composite Reliability value is* above the recommended minimum limit of 0.70 where the value of Training is 0.976, Leadership is 0.971, Motivation is 0.974 and Performance is 0.971. So that all research variables have shown to be fit measurements, this means that all question items used in measuring variables are reliable.

3.1.2*Inner Model* Analysis

a. R Square (R^2)

Table 4. R-Square Value (R^2)

	R Square
MOTIVATION	0.9 72
PERFORMANCE	0.9 6 4

Source: SmartPLS Processed Data

From the table above it can be seen that the R2 value for the latent variable Motivation as a mediating variable is 0.972 , which means that this value identifies that variations in Employee Motivation can be explained by exogenous latent variables (Training and Leadership) of 97.2 % while the remaining 2.8 % is explained by other variables .

b. F Square (F^2)

Table 5 . Result F^2

	MOTIVATION	PERFORMANCE
TRAINING	0.744	0.306
LEADERSHIP	0.274	0.124
MOTIVATION		0.161
PERFORMANCE		

Source: SmartPLS Processed Data

3.1.3 Hypothesis Testing

At this stage the evaluation of the structural *model* will be analyzed by looking at the significance of the relationship between constructs as indicated by the *T-Statistics value* by looking at the *output* of the *options culculate PLS bootstrapping* to see the *T-Statistics value* . Where *indicators* that have a *T-statistic value* ≥ 1.96 (some round to 2) are said to be *valid* . *an indicator* can also be said to be *valid* if it has a *P Value* ≤ *0.05.* As shown in the table below.

Table 6. *Path Coefficients*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
TRAINING -> MOTIVATION	0.618	0.630	0.129	4,788	0.000
LEADERSHIP -> MOTIVATION	0.375	0.363	0.130	2,885	0.004
TRAINING -> PERFORMANCE	0.379	0.402	0.151	2,514	0.012
LEADERSHIP -> PERFORMANCE	1.056	1,070	0.114	9,252	0.000
MOTIVATION -> PERFORMANCE	0.456	0.496	0.154	2,973	0.003

Source: SmartPLS Processed Data

3.2 Discussion

Research shows that all the hypotheses put forward are all accepted. This shows that efforts to increase employee motivation and performance of employees at the South Sumatra and Babel DJP Regional Offices can be carried out through efforts to increase training and leadership . Here is the description:

1. The results of the first hypothesis test show that training has a significant effect on employee motivation at the South Sumatra and Babel DGT regional offices, as shown by the *T-statistic value* of4.788 ≥ 1.96 and the *P-Value* is 0.000 ≤ 0.05 and the *original sample value is* 0.618. The results of this study are in accordance with the conditions in the field , where the results show that the employees of the South Sumatra and Babel DGT Regional Office have good work motivation , one of which is due to the holding of training. With instructors who delivered the material well, the material provided was also good enough to motivate the employees of the South Sumatra and Babel DGT

Regional Offices to be motivated. If training is held more often, the work motivation of the employees of the South Sumatra and Babel DGT Regional Offices will increase.

The results of this study are supported by research conducted by (Rifka Utami Arofah, 2019) and (I Komang Gede, 2018)which with the results of research stating that there is an effect of training on motivation .

2. In the results of the second hypothesis test, leadership has a significant effect on the motivation of employees of the South Sumatra and Babel DGT Regional Offices, as shown by the *T-statistic value* of2.885 ≥ 1.96 and the *P-Value* is 0.00 4 ≤ 0.05 and the original sample value is 0.375, so it is concluded that the better the leadership will increase the motivation of the employees , conversely if the leadership is not implemented properly it will reduce employee motivation.

   The results of this study are in accordance with the conditions in the field , where the role of the leader of the South Sumatra and Babel DGT Regional Office is able to encourage employee motivation so that employee motivation can be said to be fully influenced by leaders in these agencies. This can be seen from the personal support provided by the leadership to employees where the role of the leader can be a companion and mentor for his subordinates.

   The results of this study are supported by research conducted by (Syaifora, 2019) and (Rifka Utami Arofah, 2019)which with the results of research stating that there is an influence of Leadership on Motivation .

3. In the results of the fourth hypothesis test, training has a significant effect on the performance of the South Sumatra and Babel DGT Regional Office employees, as shown by the *T-Statistics value* of2,514≥ 1.96 and the *P-Value* is 0.0 12 ≤ 0.05 and the original sample value is 0.379, meaning that the training provided by the South Sumatra and Babel DGT Regional Officedirectly beneficial to employees so that it has a positive and significant impact on employee performance. The better the training provided by the South Sumatra and Babel DGT Regional Office for employees, the better the employee's performance will be.

   The results of this study refer to the theory according to Kaswan (Kaswan, 2012) , the definition of training as a process of increasing employee knowledge and skills. The increase in employee knowledge and skills is intended so that employees can achieve work standards set by the company. Meanwhile for the company itself the achievement of employee work standards will help the company achieve its goals .

   The results of this study are in accordance with the conditions in the field, where in the South Sumatra and Babel DGT Regional Offices, training is needed for employees of the South Sumatra and Babel DGT Regional Offices so that they can carry out their functions or duties properly in accordance with the work standards that exist in the organization. So that if the training is well received by the employees, the performance of the employees will increase and produce output that is in accordance with the objectives of the South Sumatra and Babel DGT Regional Office, but it would be better if the training was held frequently and in accordance with the jobdesk of the South Sumatra and Babel DGT Regional Office employees or as needed. The results of this study are also supported by research conducted by (Jazuli & Manalu, 2020)and (Ocean, 2020)which with the results of research stating that there is an effect of training on performance .

4. In the results of the fifth hypothesis test, leadership has a significant effect on the performance of the South Sumatra and Babel DGT Regional Offices, as shown by the *T-Statistics value* of9.252 ≥ 1.96 and the *P-Value* is 0.0 12 ≤ 0.05 and the original sample value is 1.056, so it is concluded that the better the leadership, the better the performance of the employees of the South Sumatra and Babel DGT Regional Office , leaders should be able to influence their subordinates by certain ways in order to do better than what they previously did, so that it will also affect performance improvement.

   The results of this study refer to the theory according to Sutrisno (Sutrisno, 2010) in naturea company, a leaderhas a role related to the company's internal and external companies. In detail, the role of leadership can be grouped into 3 categories, roles that are interpersonal, informational, and decision-making roles , then processed for further distribution or use by managers themselves to make decisions.The results of this study are in accordance with the conditions in the field, where in the field the employees of the South Sumatra and Babel DGT Office rarely complain about leadership problems, leaders make decisions that are not only one-sided, most employees of the South Sumatra and Babel DGT Regional Offices want leaders who listen to their aspirations and decide things according to a mutual agreement. The results of this study are supported by research conducted (Rifka Utami Arofah, 2019) and (I Komang Gede, 2018)which with the results of research stating that there is an influence of Leadership on Performance

5. On the results of the seventh hypothesis test, motivation has a significant effect on the performance of the employees of the South Sumatra and Babel DGT regional offices, as shown by the *T-statistic value* of2.973 ≥ 1.96 and the *P-Value* is 0.000 ≤ 0.05 and the original sample value is 0.456, so it can be concluded that the higher the employee motivation, the higher the performance . Work motivation has a positive effect on employee performance. The higher the work motivation possessed by an employee, the better the employee's performance.

The results of this study refer to the theory according to Rivai et al. the motivation theory of Abraham Maslow, which states that human needs are arranged in a hierarchical or tiered form, from the lowest hierarchy or level physiological needs, safety needs, social needs, esteem needs, and the highest self-actualization needs, motivation can arise from within a person but can also come from things that are outside the person (Rivai, Veithzal, Sagala, 2018) . The results of this study are supported by research conducted by Primajayathat motivation has a significant effect on performance(Primajaya, 2020) .

6. The results of the sixth hypothesis test show that training has a significant effect on motivation and its implications for performanceSouth Sumatra and Babel DGT Regional Office staff, indicated by the *T-Statistics value* of2,193≥ 1.96 and the *P-Value* is 0.0 29 ≤ 0.05 and the original sample value is 0.282, so it is concluded that the higher the training, the higher the employee motivation so that it will have an impact on performance . And vice versa, if training is low, employee motivation will also be lower.

   The results of this study refer to the theory according to Mangkunegara, that the training that has been carried out by the company is one of the efforts to increase employee motivation, one purpose of the training is to improve employee motivation and performance (Mangkunegara, 2007) . In addition, he also explained that one of the techniques to motivate employees can be done by meeting employee needs, one of which is the need for self-actualization, where employees are given the opportunity to grow and develop. There are several causes that can influence the role of mediation on employee performance in an organization. The results of this study are supported by research conducted by Rifka Utami Arofah whose research results state that there is an effect of training on motivation and its implications for performance Rifka Utami Arofah (2019).
7. On the results of the seven hypothesis test , leadership has a significant effect on motivation and its implications for performanceSouth Sumatra and Babel DGT Regional Office staff, indicated by the *T-Statistics value* of2,203≥ 1.96 and the *P-Value* is 0.0 29 ≤ 0.05 , and the original sample value is 0.268, so it is concluded that the better the leadership will increase motivation so that it will have an impact on performance, this means that work motivation is able to mediate the influence between leadership on performance where when leaders have high leadership and are supported by strong work motivation it will improve better performance for agencies.

   The results of this study refer to the theory according to Handoko , leadership style is how a leader can properly direct individual goals and organizational goals(Hani Handoko, 2001) . This research shows that in the field conditions, leadership in the South Sumatra and Babel DGT Regional Offices can be accepted by all employees of the South Sumatra and Babel DGT Regional Offices, with a fairly good approach so that it can motivate the employees of the South Sumatra and Babel DGT Regional Offices to carry out their work.

IV. CONCLUSION

4.1. Conclusion

The research was conducted at the South Sumatra and Babel DGT Regional Offices. with the research subjects being all employees of the South Sumatra and Babel DGT Regional Offices, the aim was to see the effect of training and leadership on motivation and its impact on employee performance. The results of the hypothesis test from this study are as follows:

1. Training has a significant effect on motivation, meaning that the better the training, the better the motivation for the South Sumatra and Babel DGT Regional Offices.
2. Leadership has a significant effect on motivation, meaning that better leadership will create good motivation in the South Sumatra and Babel DGT Regional Offices.
3. Training has a significant effect on performance, meaning that the better the training, the better the performance of the South Sumatra and Babel DGT Regional Office employees.
4. Leadership has a significant effect on performance, meaning that better leadership will improve employee performance at the South Sumatra and Babel DGT Regional Office.
5. Motivation has a significant effect on performance, meaning that the better the motivation, the better the performance of the South Sumatra and Babel DGT Regional Office employees.
6. Training has a significant indirect effect on performance through motivation, meaning that the better the training through motivation, the better the performance of employees at the South Sumatra and Babel DGT Regional Offices.
7. Leadership has a significant indirect effect on performance through motivation, meaning that the better leadership through motivation will improve the performance of employees of the South Sumatra and Babel DGT regional offices .

4.2 Implications

The research results have implications for managerial policies. Therefore, the research results can be used as a reference by management in determining policy priorities .

4.3 Suggestions

Based on the conclusions of the research results as discussed earlier, in the following section it is necessary to give some suggestions to parties related to this research.

1. For the South Sumatra and Babel DGT Regional Offices to be able to further improve training and leadership, work motivation and performance that have been carried out at this time, however, it is necessary to pay more attention to several indicators that are still low, namely:
   a. Performance Variables, Indicators need to be optimized, including completing the work that is the responsibility according to the specified time.
   b. Variable Motivation, indicators that need to be optimized include tending to build close relationships with co-workers.
   c. Training Variables, Indicators that need to be optimized include the training instructors that I participated in delivering training material clearly and easily understood.
   d. Leadership Variable, Indicators that need to be optimized include the ability to be open to each other with employees about work problems.

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