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EXAMINING THE IMPACT OF TRANSFORMATIONAL LEADERSHIP, COMPETENCE, AND WORK MOTIVATION ON EMPLOYEE PERFORMANCE AT THE BANDAR LAMPUNG MIDDLE TAX SERVICE OFFICE

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ABSTRACT

Currently, tax revenue is the backbone of revenue in the State Budget. The Directorate General of Taxes continues to improve its performance so that tax revenue targets are achieved by trying to improve its performance through tax administration and bureaucratic reform programs. Tax administration and bureaucratic reform cannot be separated from the role of transformational leadership. In addition to the application of the right leadership style, there are internal factors that influence employee performance, namely competence and work motivation. This study aimed to examine the effects of transformational leadership, competence, and work motivation on employee performance, both individually and collectively. Using a quantitative approach, data was collected through questionnaires and supported by secondary sources. Multiple linear regression analysis with SPSS 27 was used for data analysis. A sample of 95 employees from KPP Madya Bandar Lampung was selected using simple random sampling. The results showed that transformational leadership, competence, and work motivation significantly influence employee performance, accounting for 67.3% of the variation, while the remaining 32.7% is due to other factors not included in the study.

Keywords: *Transformational Leadership, Competence, Work Motivation, Employee Performance.*

Introduction

In the 2023 State Budget details, tax revenue is budgeted at 2,118.348 trillion rupiah, or plays a role of around 80.4% of the total state revenue budget and this amount will increase from year to year. The Directorate General of Taxes has been trying to improve its performance through tax administration reform programs to create a modern, efficient, and trusted tax administration. As part of the tax bureaucracy reform, the Directorate General of Taxes has structured the organization of vertical agencies. One of them is the establishment of a new Tax Service Office (KPP) in the DGT Bengkulu and Lampung Regional Office with the operation of the Bandar Lampung Madya Tax Service Office (KPP) on May 24, 2021. KPP Madya Bandar Lampung supports 43.1% of the tax revenue target of the Bengkulu and Lampung DGT Regional Office, so it can be said that the performance of the Bengkulu and Lampung DGT Regional Office is largely determined by the performance of KPP Madya Bandar

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Lampung. The administrative reform and tax bureaucracy described above cannot be separated from the role of transformational leadership. One of the leadership styles that can affect employee performance is transformational leadership. Based on the results of observations that have been made, transformational leadership at KPP Madya Bandar Lampung still needs to be improved. Leadership at KPP Madya Bandar Lampung is not only in the hands of the head of the office as the top leader, but also in the section heads and supervisors who have subordinates. Another factor that affects employee performance is competence. In human resource management, employee competence is very important. Employees who have good competence will give the organization more opportunities to achieve its goals. Competence is generally defined as ability, expertise, or skill. In addition to transformational leadership and competence, employee work motivation is one of the internal factors that affect employee performance. Sanjaya & Indrawati, (2023) define motivation as a process that explains the intensity, direction, and persistence of a person's efforts to achieve goals. From this definition, it means that the motivation factor is very influential on employee performance because motivation is a driving factor to carry out performance in order to achieve goals. Based on the background that has been stated, this study aims to determine the effect of transformational leadership, competence, and work motivation partially or simultaneously on the performance of KPP Madya Bandar Lampung employees:

Literature Review

a. Transformational Leadership

Transformational leadership according to BurnsMustika Jaya & Masdupi, (2019) is a process in which leaders and followers encourage each other to achieve higher morality and motivation. This leadership style will be able to bring followers' awareness to bring up productive ideas, synergistic relationships, educational concerns, shared ideals, and moral values. Nir & Piro, (2016) defines transformational leadership as leadership that is able to inspire subordinates to put aside personal interests for the good of the organization. The main components of the transformational leadership style according to Bass Dewi et al., (2022) are charisma or idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration.

b. Competence

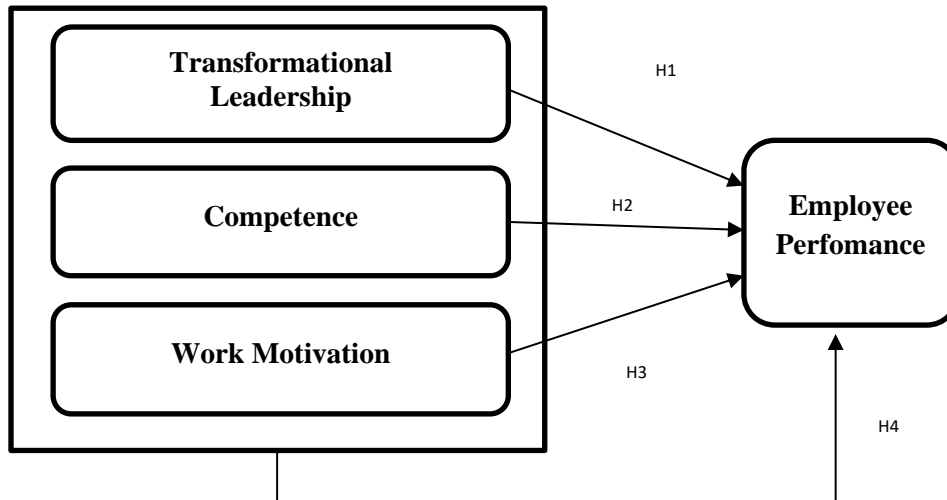
(Škrinjarić, (2022) defines competence as a personality trait that can be displayed such as leadership, knowledge, skills, personal behavior and human characteristics related to effective and superior performance in certain work situations. Competence is defined by Gouveia & Varajão, (2019) as the science or knowledge of how to do a job effectively. According to Mulyadi et al., (2021) to fulfill the elements of competence, an employee or worker must fulfill the following elements: knowledge, skills, and attitudes.

c. Work Motivation

The term motivation (from the Latin "movere" which literally means motivation) is an adopted term which means to move (Bright, 2022). Nuryadin et al., (2022) define motivation as a process that explains the intensity, direction, and persistence of an individual to achieve their goals. Zikrillah et al., (2020) defines motivation as a condition that moves humans towards certain goals. According to Rita et al., (2018) motivation is a condition or energy that moves employees who are directed or aimed at achieving the goals of the company's organization. In this study, the author uses the motivation theory put forward by Firdaus, (2021) as an indicator to measure work motivation, namely physiological needs, safety needs, belongingness needs, esteem needs, and self-actualization needs.

d. Employee Performance

Performance is the output resulting from efforts to manage input with all available resources with HR as the dominant input as planners, managers, and ensuring the quality of the output. Individual performance is the most commonly analyzed with the idea that if individual performance is maximized, organizational performance will also be maximized (Rakatama & Chaerudin, 2021). The author uses components according to Alefari et al., (2020) to measure employee performance consisting of 5 criteria, namely: quantity of work, quality of work, punctuality, attendance, and ability to work together.

e. *Framework***Methodology**

This study is an associative study using a quantitative approach. Associative research is a study that aims to determine the relationship between two or more variables Dhall, (2019) This study explains the relationship between influencing and being influenced by the variables to be studied.

The quantitative approach is used in this study because the data used to analyze the relationship between variables is expressed in numbers or scales. Quantitative research is research with tools for data processing using statistics. Therefore, the data obtained and the results obtained are in the form of numbers. This study analyzes the effect of transformational leadership, competence, and work motivation on the performance of KPP Madya Bandar Lampung employees.

This study uses a survey method to determine whether certain variables influence others. The independent variables are transformational leadership, competence, and work motivation, while the dependent variable is the performance of KPP Madya Bandar Lampung employees. In obtaining these answers, the author did so by collecting data using a questionnaire distributed to KPP Madya Bandar Lampung employees called respondents. From the respondents' responses, the author can draw conclusions as an answer to the proposed hypothesis.

The population for this study consisted of employees at the Bandar Lampung Madya Tax Service Office, totaling 108. To ensure data independence, the author and the office head were excluded, leaving 106 employees. The sampling technique used was probability sampling with simple random sampling, which involves randomly selecting samples from the entire population without considering any strata. This method can be done if the population members are considered homogeneous.

The determination of the minimum number of samples in this study is based on the Slovin formula (Upadhyay, 2023). with the following calculation:

$$n = \frac{106}{1+(106 \times 0,05^2)}$$

$$n = 83,79$$

Description:

n = number of samples

N = number of population

e = tolerance limit

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Error In this study, the error limit was determined at 5%, so that it has an accuracy level of 95%.

Based on the formula above, the number of samples in this study is as follows: $n = 106 \sqrt{1 + (106 \times 0.05^2)}$ $n = 83.79$ So based on the calculation results above, the minimum number of samples is 83.79 which is rounded up to 84 respondents. Data collection techniques are obtained by obtaining primary data and secondary data. Primary data is obtained directly from the object being studied, namely at the Bandar Lampung Madya Tax Office. This primary data in this study was collected through field observations and questionnaires. While secondary data is obtained through literature studies conducted by reading and studying books, dictates, papers, scientific journals, mass media articles, data sources discussed and obtained through documentation conducted by collecting and reviewing written documents, such as books, reports, meeting minutes, diaries, and so on that contain the information or data needed.

Before data analysis, the researcher tested the construct validity of the four variables through validity and reliability tests. Data processing was conducted using SPSS software version 27 for Windows. The analysis techniques included descriptive statistics, classical assumption tests, multiple linear regression analysis, and hypothesis testing, which comprised individual parameter significance tests (T test), simultaneous tests (F test), and determination coefficient tests (R^2).

Result And Discussion

a. Overview of the Research Site

The place of this research is at the Bandar Lampung Madya Tax Service Office which is where the author works. The Bandar Lampung Madya Tax Service Office was formed based on Minister of Finance Regulation Number 184 / PMK.01 / 2020 dated November 18, 2020 concerning Amendments to Minister of Finance Regulation Number 210 / PMK.01 / 2017 concerning Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes. The Bandar Lampung Madya Tax Service Office began operating on May 24, 2021 in accordance with the Decree of the Director General of Taxes Number KEP-146/PJ/2021, as well as being the first year of running and operating. The Madya Tax Service Office has a total of 108 employees consisting of 1 (one) Echelon III official as the head of the office, 10 (ten) Echelon IV officials, 23 (twenty-three) functional tax auditors, 5 (five) functional tax extension officers, 40 (forty) people as Account Representatives, and 29 (twenty-nine) executives.

This research is a descriptive quantitative study that uses Microsoft Excel and the SPSS version 27 application in the process of processing data that has been obtained through questionnaires that have been distributed. The questionnaire has been distributed to all employees of the KPP Madya Bandar Lampung online via Google Form and the results of the distribution of the questionnaire can be described as follows:

Table 1. Population and Sample

Description	Total
Population	106
Minimum sample (Slovin test)	84
Entry sample (validation test)	95

Source: Data Processed, 2024

b. Overview of Respondents

The characteristics of the respondents can provide an overview of the background including gender, age, education, position and place of residence. The results obtained by the researcher can be described as follows:

Table 2. Characteristics of Respondents Based on Gender

Gender	Frequency	Percentage
Male	66	69,5
Female	29	30,5
Total	95	100,0

Source: Data Processed, 2024

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Based on the gender characteristics of the respondents, in this study, the majority of respondents were male with 66 respondents or 69.5%, while female respondents were 29 respondents or 30.5%.

Table 3. Respondent Characteristics Based on Age

Age Category	Frequency	Percentage
20-25	6	6,3
26-30	21	22,1
31-35	5	5,3
36-40	25	26,3
41 Keatas	38	40,0
Total	95	100,0

Source: Data Processed, 2024

Based on the age characteristics of the respondents, this study found that the age group 20 to 25 years totaled 6 respondents or 6.3%, age 26 to 30 years totaled 21 respondents or 22.1%, age 31 to 35 years totaled 5 respondents or 5.3%, age 36 to 40 years totaled 25 respondents or 26.3%, age 41 years and over totaled 38 respondents or 40%.

Table 4 Characteristics of Respondents Based on Education

Education	Frequency	Percentage
Senior High School	-	0
Diploma I / III	30	31,6
Becholar / Diploma IV	44	46,3
Magister and Other	21	22,1
Total	95	100,00

Source: Data Processed, 2024

Based on the educational characteristics of the respondents, in this study it was found that the majority of respondents had Diploma I / III education as many as 30 people or 31.6%, Bachelor 1/Diploma IV education level as many as 44 people or 46.3%, magister education level and above as many as 21 people or 22.1%. At the Directorate General of Taxes, the minimum Diploma I employee comes from the State Accounting College (STAN), besides that it can be obtained from outside STAN by participating in the entrance test selection, education and training (short training).

Table 5. Characteristics of Respondents Based on Place of Residence

Residence Category	Frequency	Percentage
Hombase/ Lampung	60	63,2
Outside Homebase	35	36,8
Total	90	100,00

Source: Data Processed, 2024

Based on the characteristics of the respondent's residence, in this study it was found that the majority of respondents were at homebase or the same residence as the office position with a total of 60 respondents or 63.2%, while respondents whose residence was not at the location where the office was located were 35 respondents or 36.8%.

c. *Validity Test*

Validity testing in this study used the Pearson product moment correlation coefficient via SPSS. If r_{count} exceeds r_{table} for $df = n-2$, the hypothesis is accepted as valid. With a sample size of $n = 95$, $df = 93$ and $\alpha = 0.05$, r_{table} is 0.1698. The SPSS output shows that all question items are valid since $r_{count} > r_{table}$. Below is the validity test result table for transformational leadership (X1), competence (X2), work motivation (X3), and employee performance (Y):

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Table 6. Validity Test

Statement Items	r-count	r-table	Description
X1.1	0,587	0,1698	Valid
X1.2	0,557	0,1698	Valid
X1.3	0,474	0,1698	Valid
X1.4	0,590	0,1698	Valid
X1.5	0,554	0,1698	Valid
X1.6	0,503	0,1698	Valid
X1.7	0,547	0,1698	Valid
X1.8	0,515	0,1698	Valid
X1.9	0,650	0,1698	Valid
X1.10	0,595	0,1698	Valid
X2.1	0,481	0,1698	Valid
X2.2	0,601	0,1698	Valid
X2.3	0,694	0,1698	Valid
X2.4	0,571	0,1698	Valid
X2.5	0,487	0,1698	Valid
X2.6	0,584	0,1698	Valid
X2.7	0,539	0,1698	Valid
X2.8	0,442	0,1698	Valid
X2.9	0,688	0,1698	Valid
X2.10	0,579	0,1698	Valid
X3.1	0,603	0,1698	Valid
X3.2	0,501	0,1698	Valid
X3.3	0,538	0,1698	Valid
X3.4	0,604	0,1698	Valid
X3.4	0,587	0,1698	Valid
X3.6	0,437	0,1698	Valid
X3.7	0,516	0,1698	Valid
X3.8	0,701	0,1698	Valid
X3.9	0,587	0,1698	Valid
X3.10	0,634	0,1698	Valid
Y1.1	0,613	0,1698	Valid
Y1.2	0,621	0,1698	Valid
Y1.3	0,487	0,1698	Valid
Y1.4	0,587	0,1698	Valid
Y1.5	0,663	0,1698	Valid
Y1.6	0,532	0,1698	Valid
Y1.7	0,746	0,1698	Valid
Y1.8	0,608	0,1698	Valid
Y1.9	0,727	0,1698	Valid
Y1.10	0,587	0,1698	Valid

Source: Data Processed, 2024

Table 6 above shows that all statement items from the transformational leadership variable (X1), competence (X2), work motivation (X3), and employee performance (Y) are declared valid. This can be seen

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from the rcount value greater than the rtable value with a significance level for all statement items at the 0.05 level.

d. *Reliability Test*

The purpose of using the reliability test is to determine the reliability and consistency of an indicator which is a measurement tool that can be trusted and accounted for in research. To measure the coefficient in this study using the Cronbach Alpha coefficient with a significant level of 5%. A variable is said to be reliable if it provides a Cronbach Alpha value > 0.70 (Ghozali, 2018). The reliability test results are presented in the table below:

Table 7. Reliability Test Results

Variable	Cronbach Alpha	Criteria	Description
Transformational Leadership	0,752	0,70	Reliable
Competency	0,767	0,70	Reliable
Work Motivation	0,772	0,70	Reliable
Employee Performance	0,820	0,70	Reliable

Source: Data Processed, 2024

Based on table 7 above, each variable gets a value: transformational leadership (X1) of 0752, competence (X2) of 0.767, work motivation (X3) of 0.772, employee performance (Y) of 0.820, which means the Cronbach Alpha value > 0.70. So the conclusion is that all statement items from each variable on the questionnaire are declared reliable and accountable for the truth because they are reliable and stable so that the research instrument can be used in further testing in this study.

e. *Descriptive Analysis*

Descriptive analysis aims to summarize respondents' answers, including the minimum, maximum, average (mean), and standard deviation for each variable: transformational leadership, competence, work motivation, and employee performance. The results are shown in the following table:

Table 8. Statistic Deskriptif Result

Variable	N	Minimum	Maximum	Mean	STD deviation
Transformational Leadership	95	22	49	39,1158	5,93200
Competency	95	22	47	38,4947	6,28554
Work Motivation	95	21	49	38,3474	6,51638
Employee Performance	95	19	48	38,1158	6,83057

Source: Data Processed, 2024

f. *Classical Assumption Test*

Classical assumption tests are conducted before multiple linear regression analysis. This study includes normality, heteroscedasticity, and multicollinearity tests, performed using SPSS 27 for Windows. The results of these tests are presented below:

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Normalitas Test

The normality test determines whether the residual values of the variables are normally distributed. This study uses the Kolmogorov-Smirnov technique, where a significance value > 0.05 indicates normal distribution and < 0.05 indicates abnormal distribution. The results of the normality test are as follows:

Table 9. Normality Test Results

Variable	Significant	torelance	Description
X1, X2, X3 For Y	0,200	0,05	Normal

Source: Data Processed, 2024

Table 9 above shows that the Kolmogorov-Smirnov test has a statistical value of $0.200 > 0.05$, so it can be said that the residuals are normally distributed.

Multicollinearity Test

The multicollinearity test checks for correlations among independent variables in the regression model by examining tolerance values and the Variance Inflation Factor (VIF). The results for this study's regression model are shown in the table below:

Table 10. Multikolinearitas Test Result

Variable	Tolerance	VIF	Description
Transformational Leadership	0,288	3,476	Non Multikolinieritas
Competence	0,230	4,354	Non Multikolinieritas
Work Motivation	0,230	3,434	Non Multikolinieritas

Source: Data Processed, 2024

From table 10 above, it can be seen that all variables have a tolerance value above 0.1 and a VIF value below 10, so it can be concluded that the regression model in this study does not occur multicollinearity.

g. Test Coefficient of Determination

Test Coefficient of Determination (R²) The coefficient of determination (R²) measures the ability of the independent variables in a model to explain the variance of the dependent variable (Ghozali, 2018). The results of the coefficient of determination can be seen in the table below:

Table 11. Test Coefficient of Determination Result

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.827 ^a	.683	.673	3.90652

Predictors: (Constant), Work Motivation, Transformational Leadership, Competence

Dependent Variable: Employee Performance

Source: Data Processed, 2024

The table shows that the regression model has an Adjusted R² of 0.673, indicating that 67.3% of employee performance can be explained by transformational leadership (X1), competence (X2), and work motivation (X3). The remaining 32.7% is influenced by other factors not included in this study.

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h. Multiple Linear Regression Analysis

This study uses regression testing to assess the effect of two or more independent variables on the dependent variable. The results of the multiple linear regression testing are shown in the following table:

Table 12. Multiple Linear Regression Analysis test results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.820	2.740		.299	.766
1 Transformational Leadership	.354	.127	.307	2.795	.006
Competence	.306	.134	.281	2.285	.113
Work Motivation	.305	.129	.291	2.365	.031

a. Dependent Variable: Y
Source: Data Processed, 2024

Based on the multiple linear regression calculations in the table above, it can be seen that the relationship between the independent variable and the dependent variable can be formulated in the following equation:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e,$$

$$Y = 0,820 + 0,354X_1 + 0,306X_2 + 0,305X_3 + e$$

Description:

Y = Employee Performance

a = Constant

β_1X_1 = Transformational Leadership

β_2X_2 = Competence

β_3X_3 = Work Motivation

e = Error term

Based on the results above, the following conclusions can be drawn:

1. Transformational leadership (X1) positively influences employee performance, with a regression coefficient of 0.354. This indicates a unidirectional relationship, meaning that effective transformational leadership can enhance employee performance. Conversely, poor transformational leadership can decrease employee performance.
2. Competence (X2) positively influences employee performance, with a regression coefficient of 0.306. This indicates a unidirectional relationship, meaning that improving employee competence leads to better performance. Conversely, poor competence results in decreased employee performance.
3. Work motivation (X3) positively influences employee performance, with a regression coefficient of 0.305. This means that there is a unidirectional relationship: when employee work motivation is high, performance improves. Conversely, low work motivation leads to reduced employee performance.
4. The comparison of regression coefficients reveals that transformational leadership has the greatest influence on employee performance.

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i. t-test Partial

The t test is used to determine how significant the influence of each independent variable (partially) is in explaining the variance of the dependent variable (Ghozali, 2018). The t test results can be seen in the following table:

Table 13. t-test Partial
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.820	2.740		.299	.766
1 Transformational Leadership	.354	.127	.307	2.795	.006
Competence	.306	.134	.281	2.285	.113
Work Motivation	.305	.129	.291	2.365	.031

b. Dependent Variable: Y
Source: Data Processed, 2024

- The t-test results indicate that the coefficient for transformational leadership is 0.354, with a tcount of 2.795, exceeding the ttable of 1.662. The significance level is 0.006, which is below 0.05. Therefore, Ha1 is accepted, concluding that transformational leadership significantly influences employee performance.
- The coefficient for the competency variable is 0.306, with a tcount of 2.285, exceeding the ttable of 1.662. The significance level is 0.025, below 0.05. Thus, Ha2 is accepted, indicating that competence significantly influences employee performance.
- The coefficient for the competency variable is 0.306, with a tcount of 2.285, exceeding the ttable of 1.662. The significance level is 0.025, below 0.05. Thus, Ha2 is accepted, indicating that competence significantly influences employee performance.

j. F test Simultaneously

Table 14. f-test results (simultaneous)

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2996.984	3	999.461	65.461	.001 ^a
Residual	1388.742	91	15.261		
Total	4380.720	94			

Dependent Variable: Y
Predictors: (Constant), X1, X2, X3
Source: Data Processed, 2024

The table shows that Fcount (65.461) is greater than F-table (2.705) with a significance value of 0.001, which is below 0.05. Therefore, H04 is rejected and Ha4 is accepted. This indicates that the independent variables (transformational leadership, competence, and work motivation) significantly influence the dependent variable, employee performance.

Conclusions

Based on the test results and analysis in this study, conclusions can be drawn in accordance with the hypotheses that have been formulated in this study as follows:

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1. The first hypothesis test shows a path coefficient of 0.354 for the relationship between transformational leadership and employee performance. With t_{count} (2.795) greater than t_{table} (1.662) and a significance level of 0.006 (less than 0.05), H1 is accepted. This indicates a positive and significant influence of transformational leadership on employee performance. Thus, the transformational leadership at KPP Madya Bandar Lampung positively correlates with employee performance.
2. The second hypothesis test shows a path coefficient of 0.306 for the relationship between competence and employee performance. With t_{count} (2.285) greater than t_{table} (1.662) and a significance level of 0.025 (less than 0.05), H2 is accepted. This indicates a positive and significant influence of competence on employee performance.
3. The third hypothesis test reveals a path coefficient of 0.305 for the relationship between work motivation and employee performance. Since t_{count} (2.365) exceeds t_{table} (1.662) and the significance level is 0.020 (below 0.05), H3 is accepted. This confirms a positive and significant influence of work motivation on employee performance.
4. Table 13 shows that F_{count} (65.461) is greater than F_{table} (2.705) with a probability value of 0.001 (below 0.05). This indicates that variables X1, X2, and X3 positively influence variable Y. The fourth hypothesis is confirmed, showing a significant impact of transformational leadership, competence, and work motivation on employee performance.

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