PENGARUH GAYA KEPEMIMPINAN DAN SISTEM PERPAJAKAN TERHADAP KINERJA PEGAWAI PAJAK
(Studi Kasus Pada KPP Pratama Majalaya Bandung)

The Influence Of Leadership Style And Tax System Against The Employee Performance Tax

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ABSTRACT

This study discusses the leadership style and tax system on employee performance. Problems that occur in the Tax Office Pratama Majalaya Bandung in a different style of leadership of each leadership in the service and supervision and not exactly in the selection of leadership styles and taxation system that still have weaknesses such as gray areas that make tax employees KPP Majalaya Bandung violate Rules of the tax system. This study aims to test how the influence of leadership style and tax system on employee performance in Tax Office Pratama Majalaya Bandung.

The research method used is descriptive analysis method verifikatif with quantitative approach with unit analyzed analysis is Tax Office Pratama Majalaya Bandung. And the population of 78 employees using saturated samples. Data analysis techniques used are descriptive and verification analysis assisted by smart software PLS 3.

The result of the research shows that Leadership style has a significant effect on Employee Performance with positive relationship, Tax system has significant effect on Employee Performance with positive relationship.

Keywords: ***Leadership Style, System of Taxation, and Employee Performance***

I. Preminary
1.1. Background

Taxes are a contribution of the people to state coffers under the law (which can be imposed) with no lead services (counter-achievements) that can be directly demonstrated and used to pay public expenses (Mardiasmo, 2011: 1). The source of income from the tax sector has an unlimited age and will continue to increase with the increase of population, therefore it is undeniable that the role of taxpayers will greatly affect the amount of tax revenue to be achieved (Trisnasari et al, 2017). There are several functions of the tax in terms of function as the usefulness of a thing, namely the usefulness of the principal and the basic benefits as well as a tool for determining economic politics, the tax has the utility and the main benefit in improving the general welfare, because tax as one of the state revenue post is expected much development can be implemented according to the purpose of the country (Siti Kurnia Rahayu, 2010: 25). In taxation is also based on certain principles for the fiscal so that with this principle the state gives the right to himself to levy taxes from its inhabitants, who essentially collect by force (based on the law) part of the property owned by the population, the principle is the principle domicile, source principle, national principle (Siti Kurnia Rahayu, 2010: 42). Tax revenue plays an important role and is an increasing state revenue compared to revenue from the oil and gas sector (Mardiasmo 2011: 2).

Tax revenues will continue to increase if the taxpayer is satisfied with the services provided to him, one of the important steps that should be done by the government as a concrete manifestation of the importance of excellent service is the performance of tax officials who always provide services to satisfy stakeholders can optimize expectations and destination country (Siti Kurnia Rahayu, 2010: 28). Employee Performance is the result of work that can be achieved by a person or group of people within an organization, in accordance with the authority and responsibility of each, in order to achieve the goals of the organization (Hamzah B. Uno, 2012: 34). Serious performance problems faced by the Directorate General of Taxes one of which is measured by the achievement of the target of state revenues, in addition the Directorate General of Taxes must provide services to taxpayers (M. Iqbal Alamsyah, 2011). Performance measurement is a process of assessing the progress of work against predetermined goals and targets, including information on the efficient use of resources in the production of goods and services, the quality of goods and services, the results of activities compared to the intended purpose, and the effectiveness of actions in achieving the goals (Mashun, 2011: 141).

1.2. Identification Of Problems

Based on the background of the above research, the author identifies the research problem as follows :

1) *There are still many employee performance is lacking because there are still many employees who violate and provide services less satisfactory to the taxpayer.*
2) *Not exactly / less matching leadership style so dampened tax revenue and less compact leadership and employees.*
3) *The tax system in Indonesia is still weak because there are still many taxpayers who do not understand the tax system in Indonesia, and also obstacles in the regulation, administration, coordination, and competence that make the government ineffective in law enforcement.*

1.3. Formulation Of The Problem

1) *How much influence the leadership style on employee performance.*
2) *How much influence the tax system on employee performance.*

1.4. Intent and Purpose of Research

1.4.1. Research Intent

The purpose of the authors conduct this research is to gain knowledge about employee performance with leadership style and taxation system.

1.4.2. Research Purposes

1) *To know and analyze how the influence of leadership style on employee performance.*
2) *To know and analyze how the influence of tax system on employee performance.*

1.5. Usefulness Research

1.5.1. Practical Usefulness

According Sugiyono (2017: 283) Practical usefulness is to help solve and anticipate problems that exist in the object under study.

From the above explanation, it can be said that the usefulness of this research is to solve the problem about matters relating to the Style of Leadership, Taxation System and Employee Performance.

1.5.2. Academic Uses

Usefulness of the results of this study is a continuation of research objectives. If the researcher has completed the research and obtained the results, he or she can be expected to contribute the results to the Accounting Study program, or particularly to the field under study, the

discussion of the usefulness of this research can be important after some research can not tell the actual results expected, where his contribution to the progress of science (Suharsimi Arikunto, 2006: 99).

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1. literature Review

2.1.1. Leadership Style

According to Harbani Pasolong (2013: 37) the definition of leadership style is a way used by a leader in influencing, directing, encouraging, and controlling his subordinates in order to achieve organizational goals efficiently and effectively.

According to Kartono, (2009): One form of domination based on capability or personal ability, which is able to encourage and invite others to do something to achieve common goals.

2.1.2. Tax System

According to Siti Kurnia Rahayu, (2010: 75): Taxation system can be interpreted as a unity consisting of elements of tax policy, tax law, and tax administration, which are interconnected with each other, synergize, work together harmoniously to achieve the goals of the country in the target of obtaining tax revenue optimally.

According to the Official, (2014: 17): Taxation system is a tax procedure intended to provide more justice, improve services to taxpayers, increase certainty and law enforcement and anticipate progress in the field of information technology intended to improve professional apparatus taxation.

2.1.3. Employee Performance

According to Hamzah Buno, (2012: 34): The work achieved by a person or group of persons within an organization, in accordance with their respective powers and responsibilities, in order to achieve the objectives of the organization legally, in accordance with morals and ethics.

2.2. FRAMEWORK

2.2.1. The Influence Of Leadership Style On Employee Performance

According Wibowo (2013: 80) leadership and leadership style in the organization is instrumental in affecting employee performance. How leaders connect with outstanding workers, how they develop and empower their workers greatly affects the performance of human resources who become subordinates.

According to Rusma (2015) from the results of his research reveals that leadership is very influential on the performance of employees, leadership style applied by the leadership must be in accordance with the circumstances, because the selection of leadership style is very influential on the performance of employees.

2.2.2. The Influence Of Tax System On Employee Performance

According to Siti Kurnia Rahayu (2010: 97) Taxation system in Indonesia has been progressing with the reform of taxation, tax administration reform is the improvement or improvement of administrative performance, both individually, group, and institutional to be more efficient, economical, and faster.

According to Nur Laili Fitria and Sugeng Praptoyo (2016) in the results of his research states that the tax system measured by organizational structure,organizational procedures, organizational strategy and organizational culture significantly influence employee performance.

2.3. Hypothesis

According Silalahi (2012: 160) suggests the hypothesis is a tentative statement or answer to the problem and then the hypothesis can be verified only after the hypothesis tested empirically.

Based on the above framework, the researcher proposed the hypothesis that :

H_1 : Leadership style influence on Employee Performance.
H_2 : Tax System affect on Employee Performance.

III. RESEARCH METHODS

3.1. Research Methods

According Sugiyono (2012: 2) states that the research method is:

Research method is basically a scientific way to get data with a specific purpose and usefulness. Scientific means means research activities are based on scientific traits, namely rational, empirical, and systematic. The method used in this research is to use descriptive and verification method with quantitative approach.

3.2. Operationalization Of Variables

According Umi Narimawati (2007: 61) states that the operationalization of variables is the process of decomposition of research variables into sub-variables, dimensions, indicators sub variable and measurement. Hypotheses tested through the variables to be studied as follows :

1) Variable Independent

According Uma Sekaran (2009: 117), variables that affect the dependent variable (dependent), either positively or negatively. In relation to the problem under study, the first independent variables in this study are Leadership Style (X1) and Taxation System (X2).

2) Variable Dependent

Dependent variable according to Uma Sekaran (2009: 116) is the variable become the main concern of the researcher. Then the dependent variable of this research is Employee Performance.

3.3. Data Source

in conducting this research, researchers used primary data. Primary data is data obtained from the respondents through questionnaires, focus groups and panels or data from interviews with researchers (Sujarweni, 2015: 88). Primary data collection is through how to spread the questionnaire and conduct interviews directly with the parties related to this research that is on employees in the tax office Primary Majalaya Bandung.

3.4. Population, Sample And Place And Time Of Study

3.4.1. Population

Population is an object or subject that has certain characteristics according to the information set by the researcher, as a unit of research analysis. (Umi Narimawati, 2009: 80). Target population in this study were employees at KPP Bandung Majalaya as much as 78 employees.

3.4.2 Sample

The sample is part of the number and characteristics possessed by that population. When the population is large, and researchers are unlikely to study everything in the population, for example due to limited funds, manpower and time, researchers can use samples taken from the population. What is learned from the sample, the conclusion will be applicable to the population. For that sample taken from the population must be truly representative (representing) (Sugiyono, 2012: 120).

The author uses a saturated sampling technique as a sampling technique in which the entire employee population is sampled. Saturated sampling is a technique of determining the sample when all members of the population are used as a sample that is usually done when the population is relatively small. Another term saturated sample is the census, where all members of the population are sampled (Sugiyono, 2012: 126).

3.4.3 Place And Time Of Research

3.4.3.1 Place Of Research

To obtain data and information relating to the problems studied, then this research is conducted at the Tax Office Pratama Majalaya Bandung, located at Jl. Map no. 7, Likes Asih, Bojongloa Kaler, Bandung City.

3.4.3.2 Research Time

This research was conducted in March 2017 until August 2017.

3.5 Method Of Collecting Data

Data collection techniques used in this research is by Field Research (Field Research). Primary data collection is done in the following manner :

a. *Observation*
   Is a direct research on the object of research in order to obtain the necessary data and information.
b. *Interview*
   Interviews are used as data collection techniques if the researcher wants to do a preliminary study to find the problems to be researched (Sugiyono, 2012: 188).
c. *Questionnaire*
   Questionnaire or questionnaire is an efficient data collection mechanism if the researcher knows clearly what is required and how to measure the variables of interest. One questionnaire or questionnaire is a set of writings about the question formulated in order for the respondent to record the answer, usually openly alternative answers are determined (Silalahi, 2012: 296).

3.6 Data Testing Method

3.6.1 Validity Test

The validity test shows the extent to which a measuring device can measure what it wants to measure, so it can be said that the higher the validity of a measuring device, the gauge is getting to the target, or the more it shows what should be measured (Indrawati 2015: 147).

The validity of the instrument is determined by correlating between the scores obtained by each item of question or statement. If the score of each item is significantly correlated with the total score at a given alpha level (eg 10%) then it can be said that the measuring device is valid, and vice versa. The formula used to find the correlation value is Pearson Product Moment correlation (Sugiyono, 2012: 248).

3.6.1.2 Test Reliability

Reliability test is a measure of a stability and consistency of respondents in answering things related to construct construct questions that are the dimensions of a variable and arranged in a form of questionnaire (Sujarweni, 2015: 110).

Reliability test can be done together to the whole item of question. Reliability or reliability with a value of 0.6 or less than 0.6 generally indicates unsatisfactory reliability. The questionnaire is reliable if Cronbach's Alpha value> 0.60 (Sujarweni, 2015: 110).

3.6.2 Data Analysis Method

3.6.2.1 Descriptive Analysis

According Sugiyono (2013: 169) descriptive analysis is a statistic used to analyze data by way of describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalization.

3.6.2.2 Verification Analysis

The analysis used to prove the hypothesis in this research is structural equation modeling (SEM) based on component or variance known as Partial Least Square (PLS). According to Imam Ghozali (2008) Partial least square (PLS) is a powerful analytical method because it is not based on many assumptions. The data do not have to be multivariate normal distribution and the sample size also does not have to be large.

According to Fornell cited Imam Ghozali (2013: 19), another advantage gained by using Partial Least Square (PLS) is a variance-based SEM or PLS provides the ability to perform path analysis with latent variables. This analysis is often referred to as the second of a multivariate analysis.

IV. RESEARCH RESULT AND DISCUSSION

4.1. Research Result

4.1.1 Descriptive Analysis Variables Of Leaadership Style

Based on table 4.2 the Leadership Style variables get the actual score of 1926. The actual value when compared with the ideal value of 3120, obtained a percentage of 61.73% is located on the criteria lies in the interval 52.01 s / d 68%. Based on the recapitulation of the results of respondents as shown in Table 4.2, it is known that the directive indicators and oriented achievement of the greatest score of 62.82% and the participatory indicators of the smallest score of 58.85%.

4.1.2 Descriptive Analysis Variables System Tax

Based on table 4.7 the taxation system variables obtain an actual score of 1185. Actual value when compared with the ideal value of 1950, obtained a percentage of 60.77% is located quite well at intervals 52.01 s / d 68%. Based on the recapitulation of respondents results as shown in Table 4.7, it is known that the largest tax collection indicator is 63.97% and the indicator of the tax system determination of the smallest score of 55.64%.

4.1.3 Descriptive Analysis variable Employee Performance

Based on table 4:11 the employee performance variable to get the actual score of 2186. The actual value when compared with the ideal value of 3510, obtained a percentage of 62.28% is located on the criteria lies in the interval 52.01 s / d 68%. Based on the recapitulation of the results of respondents as shown in Table 4:11, it is known that the indicator of understanding of tupoksi the greatest score of 65.51% and the indicator of working speed of the smallest score that is equal to 59.23%.

4.1.4 Test Result Validity and Reliability Data

4.1.5 Result Of Verifikatif Analysis

4.1.5.1 Testing Measurement Model (Outer Model)

1. ***Validity Test***
   a. ***Convergent Validity***

Convergent Validity is related to the principle that indicators of a construct should be highly correlated. Convergent validity test with PLS software can be seen from the value of outer loading for each construct indicator, while to rate the convergent validity of outer loading value should be more than 0,5-0,6 is enough, whereas if more than 0,7 it is said high, the average variance extracted (AVE) value and the communality value must be greater than 0.5.

Based on table 4:21 above, it can be explained that the value of outer loading for each indicator of leadership style and tax system on employee performance has a value> 0.7 which means that all indicators stated have good validity in explaining latent variables.

And when viewed from the value of AVE and the value of communality in Table 4.22 for each latent variable exceeds the specified limit of 0.5 (Yamin and Kurniawan, 2011 in Uce Indahyanti 2013) which means that all latent variables have good validity.

b. Discriminant Validity

Discriminant Validity can be seen from the measurement of cross-loading factor with the construct and comparison of AVE roots with correlation of latent variables. If the construct correlation with the principal measurement (each indicator) is greater than the size of the other construct, the latent construct predicts the indicator better than the other construct (Yamin, 2009: 222).

Based on table 4:23, seen the value of cross loading factor of each latent construct for the indicator of a higher suitability than other constructs, so it can be concluded that the indicators used to measure latent variables have been eligible.

*Based on the description above, the size of cross loading factor and the comparison of AVE roots with correlation between latent variables have been eligible, so it can be concluded that the discriminant validity of the variable terlah fulfilled***.**

2. Test Reliabilty

Based on Table 4:25, the value of the composite reliability of each latent variable exceeds 0.7 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013) so that the model is stated to have high reliability.

3. Evaluation Fit Test of Combination Model (all model)

The fit test of combination model is a fit test to validate the model as a whole, using the Goodness of Fit (GoF) value. GoF is a single measure used to validate the combined performance between the measurement model and the structural model derived from the average value of communality multiplied by the mean value of R-square (Vinzi, et al, 2010 in Uce Indahyanti, 2013). GoF values range from 0-1 with an interpretation of 0.1 (small GoF); 0.25 (moderate GoF); and 0.36 (GoF subastansial) (Uce Indahyanti, 2013).

4. Testing Of Structural Models (Inner Model)

Based on the above table, the coefficient value of X1 to Y is 0,432 and the coefficient of X2 to Y is 0,454. To see the percentage of influence of each exogenous latent variable on endogenous variables, the following partial and simultaneous determinant coefficient (R2) is the product of structural path coefficients with correlation with endogenous latent variables.

Further explanation of Determination Coefficient Analysis in Table 4:28 is as follows :

1. *Leadership style contributes 34% to employee performance.*
2. *The tax system contributes 35.9% to the performance of employees.*
3. *In the table above shows the value of R-square obtained by 0.699 or 69.9%. The result shows that leadership style and tax system together give 69,9% influence to employee performance, while as much as (1-R-square) 30,10% the rest is big contribution contribution given by other factor not examined (ζ).*

5. Hypothesis Testing

To see whether the effects exerted by both exogenous latent variables are significant or not, hypothesis testing is as follows:

a. Leadership Style (X_1) On Employee Performance (Y) (Hipotesis 1)

Based on table 4.22, tstatistik value for variable X1 obtained equal to 4,069. The value is greater than 1.99 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), so it can be concluded that H0 rejected and accept Ha, meaning that the leadership style proved to affect employee performance with influence contribution of 34%.

b. Tax System (X_2) On Employee Performance (Y) (Hipotesis 2)

Based on table 4.30, tstatistik value for variable X2 obtained equal to 3,934. The value is greater than 1.99 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), so it can be concluded

that H0 rejected and accept Ha, meaning that the tax system proved to affect employee performance with an influence contribution of 35.90%.

4.2 Discussion Result

1 The Influence Of Leadership Style On Employee Performance

Leadership style on employee performance has a significant relationship, which means if the leadership style increases then the performance of employees will increase. So it can be concluded that there is influence between leadership style with employee performance, and show that if leadership style better then will be followed by performance of employee better also. The influence of leadership style on employee performance contributes 34% to employee performance.

2 The Influence Of Tax System On Employee Performance

The system of taxation on employee performance has a significant relationship to employee performance, which means if the tax system increases then the performance of employees will increase. So it can be concluded that there is influence between the taxation system with employee performance, and indicate that if the system of taxation the better it will be followed by the performance of employees the better also. The influence of the tax system on employee performance contributes 35.9% to the performance of employees.

V. Conclusions And Recommendations

a. Concluasions

From the results of research on leadership style and tax system on employee performance then the authors can draw the following conclusions:

1. *Leadership style on employee performance is influential, this means there is a relationship between leadership style on employee performance. Where the better The style of leadership will be the more performance of employees. However, there are some leadership styles that have not been maximized, namely participative leadership style and supportive leadership style.*
2. *The system of taxation on employee performance is influential, this means there is a relationship between the tax system on employee performance. Where the better the taxation system will be the more performance of employees. But there is a cause of the tax system has not been maximized, namely the system of taxation, justice and legal certainty.*

5.2 Suggestion

5.2.1 Practical Advice

1. *Overall leadership style is good enough, but based on the results of descriptive analysis of leadership style variables, the smallest percentage of leadership style indicator variables are on participatory indicator variables. So the need for improvement in participative leadership style.*
2. *Based on the results of descriptive variables taxation system, the smallest percentage of the tax system indicator variables that is on the tax system determination system, so the need for an increase in our taxation system*.

5.2.2 Academic Advice

1. *In order for future research to add other variables, this is to know other variables that affect for example variables of work motivation and work culture. So it is expected to produce a more diverse research related to factors that affect employee performance*.

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ATTACHMENT

Table 4.2
Recapitulation of responses on leadership style variables

No	***Indikator***	***Skor***		***%***	***Kriteria***
		Aktual	***Ideal***		
1	*Direktif*	*490*	*780*	*62,82*	*Cukup*
2	*Suportif*	*487*	*780*	*62,44*	*Cukup*
3	*Partisipatif*	*459*	*780*	*58,85*	*Cukup*
4	*Berorientasi Prestasi*	*490*	*780*	*62,82*	*Cukup*
Total		***1926***	***3120***	*61,73*	*Cukup*

Table 4.7
Recapitulation of responses on tax system variables

No	*Dimensi*	*Skor*		*%*	*Kriteria*
		Aktual	*Ideal*		
1	*Pemungutan Pajak*	*499*	*780*	*63,97*	*Cukup*
2	*Keadilan dan Kepastian Hukum*	*469*	*780*	*60,13*	*Cukup*
3	*Sistem Penetapan Pajak*	*217*	*390*	*55,64*	*Cukup*
Total		*1185*	*1950*	*60,77*	*Cukup*

Table 4.11
Recapitulation of responses on employee performance variables

No	*Dimensi*	*Skor*		*%*	*Kriteria*
		Aktual	*Ideal*		
1	*Pemahaman terhadap tupoksi*	*511*	*780*	*65,51*	*Cukup*
2	*Inovasi*	*240*	*390*	*61,54*	*Cukup*
3	*Kecepatan kerja*	*462*	*780*	*59,23*	*Cukup*
4	*Keakuratan kerja*	*475*	*780*	*60,90*	*Cukup*
5	*Kerjasama*	*498*	*780*	*63,85*	*Cukup*
Total		***2186***	***3510***	*62,28*	*Cukup*

Table 4.21
Loading Factor

	Gaya kepemimpinan X1	***Sosialiasi perpajakan X2***	***Kinerja Pegawai Y***
X1.1	*0,799*		
X1.2	*0,861*		
X1.3	*0,842*		
X1.4	*0,897*		
X2.1		*0,829*	
X2.2		*0,869*	
X2.3		*0,858*	
Y1.1			*0,842*
Y1.2			*0,884*
Y1.3			*0,921*
Y1.4			*0,844*
Y1.5			*0,871*

Table 4.22
AVE

	AVE	***Comunalty***
Gaya kepemimpinanX1	*0,723*	*0,723*
Sistem perpajakan X2	*0,726*	*0,726*
Y	*0,762*	*0,762*

Table 4.23
Cross Loading Factor

	Gaya kepemimpinan X1	***Sistem perpajakan X2***	***Kinerja Pegawai Y***
X1.1	*0,799*	*0,601*	*0,605*
X1.2	*0,861*	*0,671*	*0,719*
X1.3	*0,842*	*0,658*	*0,615*
X1.4	*0,897*	*0,724*	*0,722*
X2.1	*0,693*	*0,829*	*0,683*
X2.2	*0,630*	*0,869*	*0,599*
X2.3	*0,670*	*0,858*	*0,726*

Y1.1	*0,705*	*0,690*	*0,842*
Y1.2	*0,660*	*0,706*	*0,884*
Y1.3	*0,696*	*0,765*	*0,921*
Y1.4	*0,706*	*0,627*	*0,844*
Y1.5	*0,665*	*0,660*	*0,871*

Table 4.26
Result Of GoF Value

	Communality	***R Square***
Variabel Y	*0,762*	*0,698*
Perkalian	*0,532*	
Nilai GoF	*0,410*	

Table 4.28
Analysis Coefficient of Determination (R^2

	Koefisien Jalur Struktural	***Korelasi dengan kinerja pegawai (Y)***	***Pengaruh (%)***
Gaya kepemimpinan ***(X1)***	*0,432*	*0,786*	*34%*
Sistem perpajakan ***(X_2)***	*0,454*	*0,791*	*35,9%*
TOTAL PENGARUH (R^2)			*69,9%*

Table 4.29
Test t style of leadership (X_1) On Employee Performance (Y)

Latent Variable	***Koefisien Jalur***	***$t_{statistik}$***	***t_{kritis}***	***Keterangan***	***Kesimpulan***
X_1 -> Y	*0,432*	*4,069*	*1,99*	*Ho ditolak*	*Signifikan*

Table 4.30
Test t tax system (X2) On Employee Performance (Y)

Latent Variable	***Koefisien Jalur***	***$t_{statistik}$***	***t_{kritis}***	***Keterangan***	***Kesimpulan***
X_1 -> Y	*0,454*	*3,934*	*1,99*	*Ho ditolak*	*Signifikan*