Analysis of Leadership Style, Work Culture, and Benefits for Improving Income on Work Motivation and Its Impact on Employee Performance in The Communication and Information Service of Tegal Regency

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Abstract. The purposes of this research are: 1) Knowing the influence of leadership style on work motivation, 2) Knowing the influence of work culture on work motivation; 3) Knowing the effect of income improvement allowance on work motivation; 4) Knowing the influence of leadership style on employee performance; 5) Knowing the influence of work culture on employee performance, 6). Knowing the effect of income improvement allowances on employee performance; 7) Knowing the effect of work motivation on employee performance; 8 Knowing the significance of work motivation in mediating the influence of leadership style on employee performance; 9) Knowing the effect of person organization fit on organizational citizenship behavior with commitment. Knowing the significance of work motivation in mediating the influence of work culture on employee performance; 10) Knowing the significance of work motivation in mediating the effect of income improvement allowances on employee performance. The subjects of this study were all employees of the Department of Communications and Informatics, Tegal Regency, totaling 50 employees. In this study, the data collection method used was a questionnaire. The data analysis method of this research is the validity and reliability test of the instrument, descriptive statistics and quantitative analysis.

Keywords: Leadership Style, Work Culture, Income Improvement Allowance, Work Motivation, Employee Performance

1. Introduction

The Tegal Regency Government issued a regulation, namely Regent Regulation Number 12 of 2021 concerning Additional Income for Civil Servants in the Tegal Regency Government Environment. Additional income in the form of Income Improvement Allowance (TPP) is an incentive given in the form of additional income based on the results of achieving performance for one month outside the salary received legally in accordance with the provisions of the law. The amount of income improvement allowance each year is different according to the original income of the region and the ability of the region. For income improvement allowances, it is included in the regional expenditure budget which is the employee spending base[1–3].

The Department of Specialization and Informatics (Diskominfo) of Tegal Regency is a regional technical institution of Tegal Regency that specializes in information technology and competency. Diskominfo is formed based on regional regulations with broad authority and scope of work, and has the target of not only technical personal, but also policies both inward relations and touching the public interest. Acting as an official institution that manages information technology systems and competencies to be distributed to the community and helping the public to get and enjoy useful and useful information requires good performance[4,5].

The criticism was then responded to through the issuance of Law (UU) Number 5 of 2014 concerning the State Civil Apparatus as a form of the Government's commitment in maintaining the quality of the performance of its apparatus's human resources. Following up on the law, derivative rules were born that aim to strengthen and detail the asn performance assessment method, such as Government Regulation (PP) Number 11 of 2017 concerning Civil Servant Management, PP Number 30 of 2019 concerning Civil Servant Performance Assessment, to the latest is the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform (PermenPAN-RB) Number 8 of 2021 concerning the Civil Servant Performance Management System. The preparation of skp in the new pattern of civil servant performance assessment in accordance with PP No.30/2019 and PermenPAN-RB No. 8/2021 no longer describes activities, but results (outputs/outcomes[6,7]).

Elements of work behavior that affect the performance of the employees evaluated must be relevant and related to the implementation of the duties of the assessed civil servant position. Based on the results of employee performance measurements carried out by the Regional Personnel Agency (BKD) of Tegal Regency, the following employee performance achievements were obtained:

Table 1. Achievement of Performance of Employees of the Department of Competence and Informatics Tegal Regency in 2021

Moon	Excellent (90 - 100)	Good (80 - 89,9)	Good Enough (70 - 79,9)	Bad (60 - 60,9)	Very Unkind (< 59.9)
January	38	7	3	2	0
February	39	6	4	1	0
March	40	7	1	1	1
April	42	6	1	1	0
May	40	6	2	2	0

June	44	4	2	0	0
July	48	0	1	1	0
August	42	5	1	2	0
September	45	1	2	2	0
October	44	0	3	3	0
November	39	6	4	1	0
December	43	4	2	1	0

Table 1.1 above can be seen from the 50 employees in the assessment results through employee work targets (SKP) for each employee in the Tegal Regency Competency and Informatics Office, there is still inconsistent employee performance, because there has been a decrease and an arbitrary increase. This is considered because there are still many activities or programs that have not been achieved and realized in a certain period so that it will affect the value of the Employee Performance Target (SKP) that will be given to the employee[8,9].

The inconsistency of employee performance that occurs is not only a decrease, but many factors that affect the performance of the employees themselves, such as the internal factors of each employee in the organization, namely factors of employee ability, employee discipline, and competence, motivation, and work pressure, and benefits. In addition to internal factors, external factors certainly also have an impact on employee performance, such as the work environment, competence, and work culture in an organization. Organizations should consider these factors in order to optimize the performance of each employee and meet the aspirations of the organization[8,10,11].

Another problem of employee motivation can be seen from the lack of employee work motivation. The regulation of agencies is required to arrive at 07.15 WIB, but in fact many civil servants come to the agency after the required hours, so many employees do not participate in morning apple activities, even though the morning apple coach has given directions to employees not to arrive late, but there are still many employees who are absent. The staffing officer provides sanctions in the form of verbal and written reprimands and disciplinary penalties are in the form of postponement of salary increases, delays in promotion, and demotions in accordance with applicable regulations. However, there are still civil servants who come to the agency after the required hours.

Based on the description that has been previously stated, researchers are very interested in conducting a study entitled "Analysis of Leadership Style, Work Culture, and Income Improvement Allowances on Work Motivation and Its Impact on Employee Performance in the Tegal Regency Communication and Information Service".
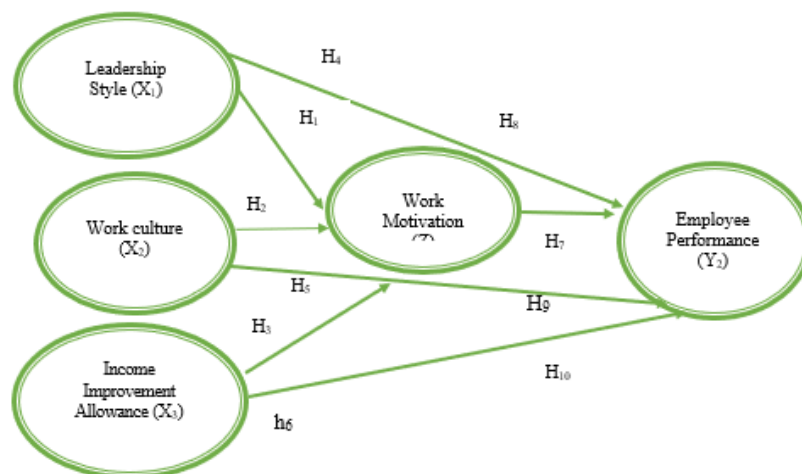
2. Method

In this study included in the design of survey research. The subjects of this study were all employees of the Tegal Regency Komspecesification and Informatics Service, totaling 50 employees. The technique used to collect data in this study was a questionnaire.

Research activities have the aim of obtaining the truth. In this case, the issue of validity is a very important aspect considering that the truth is only obtained by valid instruments. This validity test is carried out using the Pearson product moment correlation test technique. For the interplay of coefficients, if obtained rcalculate > rtable, it can be concluded that the questionnaire item is included in the valid category.

Reliability shows in a sense that an instrument is trustworthy enough to be used as a data collection tool because the instrument is good. A good instrument will not be inclined to direct respondents to choose certain answers. Realibility testing with internal consistency is carried out by trying the instrument once, then the data obtained are analyzed by question items in this study used Cronbach's Alfa technique (alpha coefficient). A measurement item can be said to be reliable if it has an alpha coefficient greater than 0.7.

This analysis was carried out to obtain a descriptive picture of the respondents of this study, especially regarding the research variables used. This analysis was carried out using the technique of statistical analysis of the index, to describe the respondent's perception of the questions asked.

In this study, data analysis used Partial Least Square (PLS). PLS is a model of Structural Equation Modeling (SEM) equations based on components or variants. According to Ghozali (2016), PLS is an alternative approach that shifts from a covariant-based SEM approach to a variant-based one. Covariant-based SEM generally tests causality/theory whereas PLS is more predictive model. The steps of the Partial Least Square method carried out in this study can be explained for an outer model is a model that connects latent variables with manifest variables.

The structural model (inner model) in this study consists of one exogenous latent variable of performance and three endogenous latent variables (leadership style, work culture and TPP). The inner model, which is sometimes also known as the inner relation structural model and substantive theory, is to describe the relationship between latent variables based on substantive theory.

$$\eta_j = \sum_i \beta_{ji}\, \eta_i + \sum \gamma_{jb}\, \xi_b + \zeta_j$$

Where β_{ji} and γ_{jb} are the path coefficients connecting the endogenous predictor and the exogenous latent variable ξ and ε along the range of indices i and b and δ_j is the inner residual variable. The flowchart depicts the relationship between constructs with straight-depicted arrows showing a direct causal relationship from one construct to another. Based on the concept of the research model in stage two above can be formulated in mathematical form. The equation constructed from a conversion flowchart consists of: The equation of the inner model, expresses the relationship of causality to test the hypothesis. The outer model equation (measurement model), states the causality relationship between the indicator and the research variable (latent). Measurement model equation:

Exogenous Constructs	Exogenous Constructs
$X = \Lambda x \xi + \delta$	$Y = \Lambda y \eta + \varepsilon$

The mathematical equations in this study that have been described in the path diagram are:
Structural model equation (inner model)

$$h1 = \gamma\xi + \zeta1$$
$$h2 = b1 + g2$$

At this stage, the γ and λ values contained in the fourth step are estimated using the SmartPLS program. The basis used in estimation is resampling with Bootestrapping developed by Geisser & Stone (Ghozali, 2016). The first stage in the estimation produces a weight estimate, the second stage produces estimates for the inner model and outer model, the third stage produces an estimate of the means and location parameters (constants).

Goodness of Fit

Model match test on structural equation modeling through partial least square approach consists of two types, namely the measurement model match test and the structural model match test.

Measurement Model Match Test (Outer Model)

The fit test of measurement model is a match test on the outer model by looking at convergent validity and discriminant validity. Convergent validity is the value of the loading factor in the latent with its indicators. The loading factor is the path coefficient that connects the latent variable with the indicator.

1. Validity indicators: seen from the value of the loading factor and t-statistic, namely If the value of the loading factor is between 0.5-0.6 then it is said to be sufficient, while if the value of the loading factor ≥ 0.7 then it is said to be high (Ghozali, 2016).
2. Construct reliability: judging by the composite reliability (CR) output value. The criterion said to be reliable is a CR value greater than 0.7.
3. Average Variance Extracted (AVE) value: the expected AVE value is greater than 0.5.

Structural Model Fit Test (Inner Model)

The fit test of structural model is a match test on the inner model related to the testing of relationships between variables that were previously hypothesized.

Sobel test

Media testing is carried out to determine the effect of mediation. The sobel test is carried out by testing the strength of the indirect influence of the independent variable (X) to the dependent variable (Y) through the intervening variable (M). The indirect influence of X to Y through M is calculated by multiplying the path X→M (a) by the path M→Y (b) or ab. So the coefficient ab = (c – c'), where c is the influence of X on Y without controlling M, while c' is the coefficient of influence of X on Y after controlling M. Standard error coefficients a and b are written with Sa and Sb, the magnitude of the standard error indirect effect (indirect effect) Sab is calculated by the formula below ;

$$sab = \sqrt{b^2 \llbracket sa \rrbracket^2 + a^2 \llbracket sb \rrbracket^2 + \llbracket sa \rrbracket^2 \llbracket sb \rrbracket^2}$$

where:
Sa = standard error coefficient a
Sb = standard error coefficient b
b = coefficient of the mediation variable
a = coefficient of free variables

To test the significance of the indirect influence, then we need to calculate the value of t of the coefficient ab with the following formula : t = , the value of t counts compared to t of the table, if the counting > of the ttabel then it can be concluded that there is an influence of mediation. $\frac{ab}{sab}$

3. Method

This research is included in the survey research design. The subjects of this study were all employees of the Department of Communications and Informatics, Tegal Regency, totaling 50 employees. The technique used to collect data in this study is a questionnaire

4. Result and Discussion

4.1. The influence of leadership style on work motivation.
The results of the study proved that leadership style has an effect on the motivation of kerja, where the better the leadership style applied by the leadership in the Tegal Regency Communication and Information Service, the higher the work motivation of employees of the Tegal Regency Communication and Information Service.

4.2. The influence of work culture on work motivation.
The results of the study prove that work culture has an effect on the motivation of kerja, where the better the work culture applied is in the Tegal Regency Communication and Information Service, the higher the work motivation of employees of the Tegal Regency Communication and Information Service.

4.3. The effect of income improvement allowances on work motivation.
The results of the study proved that income improvement allowances have an effect on the motivation of kerja, where the better the income improvement allowance applied in the Tegal Regency Communication and Information Service, the higher the work motivation of employees of the Tegal Regency Communication and Information Service.

4.4. The influence of leadership style on employee performance.
The results of the study proved that leadership style has no effect on employee performance, where the performance of employees of the Tegal Regency Communication and Information Service does not depend on the leadership style applied by the leadership of the Tegal Regency Communication and Information Service.

4.5. The influence of work culture on employee performance.
The results of the study prove that work culture affects employee performance, where the better the work culture applied in the Tegal Regency Communication and Information Service, the higher the performance of employees of the Tegal Regency Communication and Information Service.

4.6. The effect of income improvement benefits on employee performance.
The results of the study prove that income improvement allowances affect employee performance, where the better the income improvement allowance applied in the Tegal Regency Communication and Information Service, the higher the performance of employees of the Tegal Regency Communication and Information Service.

4.7. The effect of work motivation on employee performance.

The results of the study prove that work motivation affects employee performance, where the better the work motivation owned by employees of the Tegal Regency Communication and Information Service, the higher the performance of employees of the Tegal Regency Communication and Information Service.

4.8. The influence of leadership style on employee performance with work motivation as a mediator.

The results of the study prove that work motivation is able to mediate the influence of leadership style on employee performance, where the better the leadership style applied by the leadership, the higher the employee work motivation so that the performance of employees of the Tegal Regency Communication and Information Service is also higher.

4.9. **The influence of work culture on employee performance with work motivation as a mediator**.

The results of the study prove that work motivation is able to mediate the influence of work culture on employee performance, where high employee work motivation has not been able to mediate the influence of work culture on employee performance.

4.10. The effect of income improvement benefits on employee performance with work motivation as a mediator.

The results of the study prove that work motivation is able to mediate the effect of income improvement allowances on employee performance, where the better the income improvement allowances received by employees, the more it can increase employee work motivation so that the performance of employees of the Tegal Regency Communication and Information Service is also higher.

5. Conclusion

After the results of the analysis and testing of the hypothesis tested have been carried out, several conclusions were drawn, namely

1. There is sense of leadership style towards work motivation.
2. There is work culture of work culture towards work motivation.
3. There isa p engaruh income improvement allowance for work motivation.
4. There is no levelof leadership style towards employee performance.
5. There is lack of work culture on employee performance.
6. There is an influence of income improvement allowances on employee performance.
7. There is lack of work motivation for employee performance.
8. Motivation work mediation significantly affects the leadership style of employee performance.
9. Workactivation has not been able tomediate significantly affectingthe work culture of employee performance.

Motivation work memediation significantly pengaruh income improvement allowance on employee performance.

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