AN ANALYSIS OF ENVIRONMENTAL WORK EFFECT AND LEADER POLICY TO EMPLOYEE PERFORMANCE WITH WORKING MOTIVATION AS INTERVENING VARIABLES: STUDY AT LOCAL REVENUE AGENCY OF LAMONGAN REGENCY

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ABSTRACT

The development of an organization is strongly supported by improved employee performance. The Quality of human resources are needed in achieving organizational goals. Since employees are an important organizational asset, there are many things to keep in mind in terms of improving performance. Good performance is one of the organization's goals in achieving high performance.

Local Revenue Agency of Lamongan Regency is the Regional Work Unit of Lamongan that has the task of implementing the preparation and implementation of regional policies that are specific in the field of regional income. To support and carry out the duties in question, required qualified human resources and able to work together in carrying out every activity of the organization.

The theory used in this research is the theory of human resource management related to work environment, work motivation, leadership policy and performance. The type of research is descriptive quantitative, and the nature of the research is explanatory. Data collection techniques were conducted with interviews, questionnaires, and documentation studies. Data analysis method used is Path Analysis (Path Analysis). The population in this study is all employees in the environment of Local Revenue Agency of Lamongan regency which amounted to 46 people. Sampling method with saturated sampling technique (Sensus).

The results showed that the work environment, leadership policy and work motivation partially significant effect on employee performance at Local Revenue Agency of Lamongan regency either directly or through intervening variable. This implies that the work environment, leadership policy and motivation can partially determine the improvement of employee performance at Local Revenue Agency of Lamongan regency. While the motivation variable has the most dominant influence over the work environment and the leadership policy, which means the motivation variables are more influential than the work environment variables and the leadership policy in determining the performance of the employees at the Local Revenue Agency of Lamongan regency

Keywords: Work Environment, Leadership Policy, Work Motivation, Performance

INTODUCTION

The ability of regions to develop potential, and develop themselves against all changes is key to the successful implementation of government and regional development. To accelerate the success of the development of the community needed support of science and technology in accordance with the conditions and characteristics of the region. In the mastery, utilization of science and technology needs to increase innovation in various fields. Human resources is the basic capital that must be developed and directed in order to achieve the expected goals.

The role of science and technology in the process of national development is a determining

factor in generating development especially concerning the development of human and natural resources. To transform natural resources into regional potentials, the need for mastery of science and technology as the main tool. With the excavation of resources owned by local governments can organize a better future and more confident in the ability, independence and advantages possessed with the mastery and development of science and technology.

Human resources have a major role in every activity. Although supported by facilities and infrastructure as well as excessive sources of funds, but without the support of reliable human resources organizational activities will not be resolved properly. In carrying out the main tasks, responsibilities and authority in the field of its activities, required human resources are always qualified, dedicated and professional so as to contribute significantly to the organization.

An organization that has many tasks requires human resources with educational background and capability in accordance with the activities of the organization's activities undertaken. The local government is obliged to improve the quality and institutional quality by improving the ability of its government apparatus from staff to management. Speed and accuracy should always be upgraded by employees, so that this combination is expected to continue to improve performance for the better that will benefit the employees themselves, the leadership and the organization.

Every organization always needs employees in carrying out its operational activities. Since employees are an important organizational asset, there are many things to keep in mind regarding performance improvement. In an effort to see the development of employee performance, each organization must know in advance the factors that affect employee performance.

Good performance is one of the organizational goals in achieving organizational goals that have been established. Achievement of this good performance can not be separated from the quality of human resources is good too. Every employee who works has a different background, so it takes a strategy in unifying the perception of organizational goals to be achieved

The current government organizers should be able to emphasize efficiency, speed and professionalism in the performance of their duties. Changes in the flow of information technology more quickly must be balanced with the ability aparaturnya. Increasing the ability of government apparatus in the mastery of this technology requires the support of facilities and adequate infrastructure in order to support the achievement of agency goals.

The basic problem now is how to encourage the performance of Lamongan Revenue Board in order to carry out its duties, given that the results of research and development carried out become one of the important recommendations for the regional head in the formulation of regional development policy in Lamongan regency. Seeing the functions and duties, the composition of human resources that are needed are qualified and competent who can work in their field in carrying out the tasks of development and research and development.

Many factors have resulted in the ineffectiveness of Lamongan Revenue agency as an institution that performs coordination in the field of regional income in Lamongan Regency. In this agency agencies required employees who are able to build good networks and communications and related stakeholders where in some activities, so it is necessary also employees who are able to implement it.

A good working environment is expected to spur high employee performance. Each institution will face technical and phenomatic environmental changes. To support employee performance

can be done by creating a pleasant working environment, work environment is everything around workers and can affect the worker. Good working environment will greatly affect the performance of employees, aspects that affect the work environment, among others: lighting settings, work level, noise, but the lighting here is defined as the regulation and good air circulation, especially in the work environment, cleanliness of the work environment, and security of employees' property.

Work environment has an influence on the performance of agency employees in an effort to complete the tasks charged to his capabilities that ultimately affect the performance of employees, a good environment will improve work, vice versa if the work environment is less calm, will be able to enhance the level of error they do. therefore every agency needs to understand deeply about what environment is related directly or indirectly with its work activities. The understanding of the work environment, is a mental attitude that always has the view that the quality of life today is better than yesterday, tomorrow is better than today.

A supportive environment will encourage employees to work better and earnestly so that maximum performance can be achieved. In accordance with business theory, there must be a suitability between the environmental assumptions that will be faced with the vision and mission carried out as well as the main capabilities possessed for the vision agencies can become a reality and not just a dream. The environment in a task (task environment) includes elements or groups whose actions and desires directly affect the agency. Those with an interest are shareholders, suppliers, competitors, customers, creditors, trade unions, and trade associations such as kadin and government, the work environment encompasses various aspects of general pressure which do not directly affect the activities of agencies in the short term, but may affect long-term decision of the agency so that this can disrupt the operational activities of the agency.

Leadership policy is also a supporter of the smooth implementation of research activities. This policy may involve discipline and work regulations. Policies to provide equal opportunities and equal treatment for each employee in developing his capabilities that will improve his qualifications, so as to carry out the tasks given the leadership well in accordance with existing standards and provisions. Conducive leadership policy is defined as a rule that supports the progress of individual ability in developing ability.

The current leadership has not been so accommodating the willingness of all employees in empowering each ability to support the implementation of activities so that there are employees who still feel discriminatory in terms of division of tasks. There is still a lack of opportunities given by the leadership in developing his career, where there are employees who feel it is feasible for a career to a higher level, but not promoted. This sometimes makes employees lazy and less motivated to work, resulting in a deterioration in the performance of these employees. The existence of conflicts arising between employees due to differences of opinion and other problems in the implementation of activities at the office.

Policy in providing comfort guarantee for employees to perform their duties and functions respectively. Lack of division of tasks that are proportionate to the field of duties and abilities and work experience owned by each employee. This is to support the successful implementation of activities undertaken, so that smooth and facilitate the technical and succession of these activities while still implementing policies that accommodate all interests according to the rules that apply. Therefore, it needs a leadership policy in its efforts to mobilize, invite and direct the workforce to be willing to work more achievement in accordance with the established plan, so that every organization leaders need to know about the nature of motivation and factors - factors that generate motivation work subordinates so that his work performance increases, as stated by Moenir (2008: 128) motivation and the right factors will be able to advance and develop the organization so that parties who receive

the results of the deed (in this case the receiving party) will feel satisfied and have the impression both to the way the services provided. This will have a positive impact on the organization and service actors of the organization.

The performance of employees of Lamongan Revenue Agency together determine the success of this institution in performing its functions and duties. Many current employees are relatively young and active, so their desire to work hard in completing a given office job will improve overall employee performance. If each employee's goals are synergistic with the organization's goals, then individual interests are contained within the organization's goals. Therefore it is necessary to improve the performance of Lamongan Revenue Board, so that the quantity and quality of output is useful for decision making.

Formally there are differences regarding the functions and duties of the employees at Lamongan Revenue Service, but the actual differences in the function is not indicated by the different tasks and obligations. The overall performance improvement is highly dependent on the performance of all employee components, both technical and administrative. Given the task of office is not only done by technical and administrative officials, then the performance of employees is also highly determined by all components of employees.

Lamongan Revenue Agency provides motivation to employees in order to develop the potential in the implementation of work, so it can run smoothly through the existence of job training activities, coaching. This is expected to foster a sense of participation for employees in the process of achieving goals to improve employee performance.

Motivation arises because of the conscious efforts of employees to perform certain acts (behavior) for the achievement of organizational goals at work. The above description shows that a person with motivation is a necessary condition for the success of employees in the face of challenging work, training and creating a person with motivation.

Employees who are motivated by a planned job rotation program will have a personal characteristic that has qualified internal and external strengths so that an employee can succeed in the execution of his work then the leader must learn the characteristics of subordinates so that employees are expected to demonstrate their performance with the given motivation.

The phenomenon of work motivation in Lamongan Revenue Agency is categorized as decreasing because of the personal characteristics of some individuals who have bad characteristics, causing the decrease of employee performance, unable to show their potential and ability, work achievement is less even unfinished work on time due to lack awareness of employees in improving job performance and unable to complete the job, the spirit of work is reduced, easy to feel bored and saturated, not using the time semaksimalnya, have antisocial personality, rebellious and the emergence of hidden hostility, lack of confidence / easily affected and less take into account the risks of actions taken.

RESEARCH METHOD

The type of research used is quantitative, according to Arikunto (2002: 11), quantitative research has clarity of elements detailed from the beginning, systematic research steps using samples whose research results apply to the population, have a hypothesis if necessary, have a clear design with steps research and expected results, require data collection that can represent and there is data analysis performed after all data collected.

This research was conducted at Local Revenue Agency of Lamongan regency, data collection was done on January 2017 until August 2017.

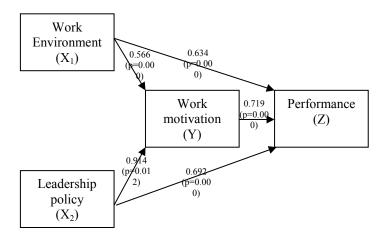
The analysis technique will be used to see the direct effect of Work Environment (X1) and Leadership Policies (X2) on Employee Performance (Z) either partially or simultaneously, and to see the indirect effect of Work Environment (X1) and Leadership Policy X2) on Employee Performance (Z) with Motivation as Intervening variable is by using path analysis (PATH Analysis).

RESULT AND DISCUSSION

Table 1. Hypotesis Test Result

Pengaruh	Beta (standarlized)	t	Sig
Environment - Work Motivation	0.566	4.549	0.000
Leadership policy - Work motivation	0.914	14.988	0.000
Work motivation - Performance	0.719	6.865	0.000
Work environment – Performance	0.634	5.436	0.000
Leadership policy – Performance	0.692	6.362	0.000

Primary data sources are processed, 2017



Hypothesis Test I (Work environment's effect towards work motivation at Lamongan District Revenue Agency)

Based on Table 4.16 using 95% confidence interval or $\alpha = 0.05$ The result of hypothesis testing partially shows that the working environment has tount (4,549)> ttable (2.020), then the decision is to accept Ha and H0 is rejected. This means that the working environment variables significantly affect the work motivation in Lamongan District Revenue Agency

Hypothesis Test II (Influence of Leaders Policy on work motivation at Local Revenue Agency of Lamongan Regency)

Based on Table 4.16 using confidence interval 95% or α = 0,05 The result of hypothesis test partially indicates that Lead Policy variable has tount (14.988)> ttable value (2.020), then the decision is to accept Ha and H0 is rejected. This means that the leadership policy variables have a significant effect on the work motivation in Lamongan District Revenue Agency

Hypothesis Test III (Influence of work motivation on employee performance of District Revenue Agency of Lamongan)

Based on Table 4.16 using the confidence interval 95% or $\alpha = 0.05$ The result of hypothesis testing partially shows that the variable of work motivation has tount (6,865)> ttable value (2.020), so the decision is to accept Ha and H0 is rejected. This means that the variable of

work motivation significantly influence the performance of employees in the local Revenue Agency of Lamongan regency

Hypothesis Test IV (Effect of work environment on employee performance of Local Revenue Agency of Lamongan Regency directly)

Based on Table 4.16 using 95% confidence interval or $\alpha = 0.05$ The result of partial hypothesis testing shows that the working environment variables have toount (5.436)> ttable (2.020), then the decision is to accept Ha and H0 is rejected. This means that the work environment variables significantly affect the performance of employees in the Local Revenue Agency of Lamongan regency.

Hypothesis Test IV (Effect of work environment on the performance of employees of Local Revenue Agency of Lamongan Regency through work motivation)

Based on Figure 4.4, the indirect effect of 0.630 which is created with the influence of work environment on work motivation (p = 0.000) followed by work motivation on performance (p = 0.000) this means that there is influence of work environment to performance through work motivation.

The path coefficient is calculated by making two structural equations ie the regression equation showing the hypothesized relationship:

- 1) Motivation of Work = $a + a LING_KERJA + e1$
- 2) Performance = a + a LING_KERJA + b Motivation Work + e2

From the results of SPSS below for the first equation we get the following equation

Coefficients ^a							
Model –		Unstandardized Coefficients		Standardized Coefficients		t	Sig.
		B S	Std. Error	Beta		•	~ 16.
1	(Constant)	8.957	1.592			5.625	.000
	Work Environment	.469	.103		.566	4.549	.000

a. Dependent Variable: Motivation

Work motivation = 8.957 + 0.469 Work Environment

While the second equation is obtained as follows:

			Coefficients ^a			
Model —			ndardized ficients	Standardized Coefficients	t	Sig.
		В	Std. Error	Beta	ı	
	(Constant)	6.864	1.713		4.006	.000
1	Work Environment	.291	.103	.334	2.832	.007
	Motivation	.556	.124	.530	4.495	.000
a. I	Dependent Variable: Perfo	rmance				

Performance= 6.864 + 0.291 Work Environment + 0.556 Work Motivation

The effect of mediation shown by multiplication coefficient (ab) needs to be tested with Sobel test as follows: Standard error of indirect effect coefficient (Sab)

$$Sab = \sqrt{b^2 Sa^2 + a^2 Sb^2 + Sa^2 Sb^2}$$

$$= \sqrt{(0.556)^2 (0.103)^2 + (0.469)^2 (0.124)^2 + (0.103)^2 (0.124)^2}$$

$$= \sqrt{0.00328 + 0.003382 + 0.000163}$$

$$= 0.083$$

Based on the result of ab multiplication can be used to calculate t statistic influence of mediation with formulation as follows:

$$t = \frac{ab}{Sab} = \frac{0.469 \times 0.556}{0.083} = \frac{0.26}{0.083} = 3.14$$

Therefore t count = 3.14 bigger than t table with significance level of 0.05 that is equal to 2.020, it can be concluded that the coefficient of mediation 0.26 significant and mean there is influence of work motivation mediation in the influence of work environment to employee performance.

Hypothesis Test V (Influence Leaders Policy on the performance of employees of Local Revenue Agency of Lamongan Regency directly)

Based on Table 4.16 using confidence interval 95% or $\alpha = 0.05$ The result of hypothesis testing partially indicates that the policy variable of leadership has tcount (6.362)> ttable value (2.020), then the decision is to accept Ha and H0 is rejected. This means that leadership policy variables have a significant effect on employee performance in Lamongan District Revenue Agency

Hypothesis Testing V (Influence Leaders Policy on employee performance Local Revenue Agency of Lamongan Regency through work motivation)

Based on the picture 4.4 obtained indirect influence of 0.320 created by the influence of leadership policy on work motivation (p = 0.012) followed by work motivation on performance (p = 0.000) this means that there is influence of work environment to performance through work motivation.

The path coefficient is calculated by making two structural equations ie the regression equation showing the hypothesized relationship:

- 1) Motivation of Work = $a + a KEB_PIMPINAN + e1$
- Performance = a + a KEB PIMPINAN + b Motivation Work + e2

from the results of spss below for the first equation we get the following equation

		Ce	oefficients ^a			
	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta	v	~1g.
1	(Constant)	-2.611	1.255		-2.080	.043
1	Leadership policy	.923	.062	.914	14.988	.000
a De	enendent Variable: Motiv	vation				

Work Motivation= -2.611 + 0.923 Leadership Policy

While the second equation is obtained as follows:

		Ca	efficients ^a			
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Mouci		B	Std. Error	Beta	v	
	(Constant)	6.849	2.378		2.880	.006
1	Leadership policy	.223	.275	.211	.812	.421
	Motivation	.552	.273	.526	2.025	.049
a. Dependent Variable: Kinerja						

Performance= 6.849+ 0.223 Leadership Policy+ 0.552 Work Motivation

The effect of mediation shown by multiplication coefficient (ab) needs to be tested with Sobel test as follows: Standard error of indirect effect coefficient (Sab)

$$Sab = \sqrt{b^2 Sa^2 + a^2 Sb^2 + Sa^2 Sb^2}$$

$$\sqrt{(0.552)^2 (0.062)^2 + (0.923)^2 (0.273)^2 + (0.062)^2 (0.273)^2}$$

$$= \sqrt{0.001171 + 0.063493 + 0.000286}$$

$$= 0.254855$$

Based on the result of ab multiplication can be used to calculate t statistic influence of mediation with formulation as follows:

$$t = \frac{ab}{Sab} = \frac{0.923 \times 0.552}{0.254855} = \frac{0.53}{0.26} = 2.04$$

Therefore t count = 2.04 bigger than t table with significance level of 0.05 that is equal to 2.02, it can be concluded that the coefficient of mediation of 0.53 is significant and mean there is influence of work motivation mediation in the influence of leadership policy on employee performance.

DISCUSSION

The influence of work environment on work motivation in Local Revenue Agency of Lamongan Regency

The result of partial hypothesis testing shows that the working environment has a value of tcount (4,549)> ttable (2.020), then the decision is to accept Ha and H0 is rejected. This means that the working environment variables significantly affect the work motivation in Lamongan District Revenue Agency

The result of this research is in line with the research conducted by Nurdhania Nisrina Fitriasari (2011) under the title Influence Work Environment Against Employee Motivation PT PLN (PERSERO) Distribution West Java And Banten that work environment positively influence to employee motivation.

Comfortable working environment can increase employee work motivation, and work atmosphere will become better.

Influence Leaders policy on work motivation in Local Revenue Agency of Lamongan Regency

The result of partial hypothesis testing shows that the Leaders Policy variable has tount (14.988)> ttable (2.020), then the decision is to accept Ha and H0 is rejected. This means that the leadership policy variables have a significant effect on the work motivation in Lamongan District Revenue Agency

Motivation is basically a mental condition that encourages action (activities / activities) and provides the power (energy) that leads to the achievement of needs, give satisfaction, or reduce the imbalance. Thus it can be said that the motivation of work is something that gives rise to encouragement or morale. Encouragement or morale is strongly influenced by the superior / managerial factors, co-workers, physical means, policies / rules, rewards, types of work, and challenges. Ravianto, (2008)

Influence Work motivation on the performance of employees of Local Revenue Agency of Lamongan Regency

The result of hypothesis testing partially shows that the variable of work motivation have tount (6,865)> ttable value (2.020), then the decision is to accept Ha and H0 is rejected. This means that the variable of work motivation significantly influence the performance of employees in the Revenue Agency District Lamongan

The results of this study are in line with research conducted by Utari (2010) under the title "The Influence of Education and Training, Motivation And Work Culture On Employee Performance At Regional Offices of Ministry of Law and Human Rights of North Sumatera". The results show that partially or simultaneously, the variables of education and training, motivation and work culture affect the performance of employees At the Regional Office of the Ministry of Justice and Human Rights of North Sumatra.

The influence of work environment on the performance of employees of Local Revenue Agency of Lamongan Regency directly or through motivation as intevening variable

- a. (Directly) The result of partial hypothesis testing shows that the working environment variable has tount (5,436)> ttable (2.020), then the decision is to accept Ha and H0 is rejected. This means that the work environment variables significantly affect the performance of employees in the Revenue Agency District Lamongan.
- b. (Through motivation as intervening) seen from value t arithmetic = 3.14 bigger than t table with level of significance of 0,05 that is equal to 2,020, hence can be concluded that coefficient of mediation 0.26 significant and mean there influence of work motivation mediation in influence of work environment to employee performance.

The results of this study in line with research conducted by Nadya Wahyuningtyas (2013) with the title "The influence of work performance and satisfaction Against Employee Performance at the Office of Bank Jateng Branch Coordinator Semarang". The results of this study indicate that the work environment has a significant effect on employee performance in Bank Jateng Coordinator Branch Semarang with positive direction. While employee satisfaction on the compensation given also have a significant effect to the increase of employee performance, with positive direction.

The influence of Leadership Policy on the performance of employees of Local Revenue Agency of Lamongan Regency directly or through motivation as intevening variable

- a. (Directly) The result of partial hypothesis testing shows that the policy variable of leadership has tount (6.362)> ttable value (2.020), then the decision is to accept Ha and H0 is rejected. This means that leadership policy variables have a significant effect on employee performance Local revenue agency of Lamongan regency.
- b. (Through motivation as intervening) seen from t value = 2.04 bigger than t table with significance level of 0.05 that is equal to 2.02, it can be concluded that the coefficient of mediation of 0.53 is significant and mean there is influence of work motivation mediation in the influence of leadership policy on employee performance.

The results of this study are in line with the research conducted by Fahrun Roni Hasibuan (2012) conducted a research entitled "The influence of education, work facilities and leadership policy on employee performance at the Research and Development Agency of North Sumatra Province". The results show that simultaneously independent variables have an influence on employee performance, while partially working facilities, expertise and leadership policies have a significant influence on employee performance in the Research and Development Agency of North Sumatra Province.

Leadership policy is needed to increase the performance of employees, especially on certain conditions that are in desperate need of an intelligent leadership figure

CONCLUTIONS

Based on the results of research and discussion, the conclusions are drawn as follows:

- 1. Partially working environment significantly influence the work motivation of Local Revenue Agency of Lamongan Regency
- 2. Partially leadership policy have a significant effect on work motivation of employees of Local Revenue Agency of Lamongan Regency
- 3. Partially motivation of work have a significant effect on the performance of employees of Local Revenue Agency of Lamongan Regency.
- 4. Partially working environment significantly influence the performance of employees of Local Revenue Agency of Lamongan Regency directly,
- 5. Partially working environment significantly influence the performance of employees of Local Revenue Agency of Lamongan Regency through work motivation
- 6. Partially leadership policy has a significant effect on the performance of employees of Local Revenue Agency of Lamongan Regency directly.
- 7. Partially leadership policy has a significant effect on the performance of employees of Local Revenue Agency of Lamongan Regency through work motivation

SUGGESTIONS

- 1. The leadership of Lamongan Revenue Agency has to prioritize deliberation before taking a policy, so it is expected that the policy taken is not much harm to employees.
- 2. Provide opportunities for employees who wish to develop their skills and enhance their knowledge qualifications to participate in various science and technology development activities.

- 3. Monitoring the implementation of activities. Make quick and responsive policies in work completion, as long as the policy does not violate the applicable rules. Provide flexibility for employees to develop a career in accordance with its ability to do coaching and improving the quality of the ability of the employees themselves.
- 4. For the next researcher in order to make this research as reference material and reference to increase knowledge and insight in the field of human resource management, especially who do research with study about the factors that influence the performance of employees in other institutions / institutions in the future.

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