

The Effect of Leadership Style and Work Control on Employee Performance at PT. Karya Semangat Mandiri

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ABSTRACT

This study aims (1) to determine the effect of Leadership Style on Employee Performance, (2) to determine the effect of Work Control on Employee Performance (3) to determine the effect of Leadership Style and Work Control on PT. Karya Semangat Mandiri. Based on the problem, this research is an ex post facto research and based on the level of explanation of the position of the variables of this research is a causal comparative research (causal-comparative research) with the unit of analysis studied are employees at PT. Karya Semangat Mandiri. This research is a population study with a population of 64 employees. The questionnaire was tested for validity and reliability before collecting research data. The test instrument used in this study used the classic assumption test which included the normality test, heteroscedasticity test and multicollinearity test. The data analysis method used is multiple regression analysis. The results of this study indicate that: (1) leadership style influences employee performance at PT Karya Semangat Mandiri, (2) work control affects employee performance at PT Karya Semangat Mandiri, (3) leadership style and work control simultaneously affects employee performance. at PT Karya Semangat Mandiri .

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1. INTRODUCTION

In the era of globalization and the Covid 19 pandemic era that is currently occurring in our country, even companies worldwide are required to be more competitive. The company must have advantages and competitiveness, so that it can compete among other companies. The success of a company is greatly influenced by the management ability and performance of its employees. In order for management activities to run well, companies must have highly skilled and dedicated employees, because employee performance factors are largely determined by the ability of employees to carry out their duties so that the company can run as expected.

Performance is a function of the worker's ability to accept job goals, the level of achievement of goals and the interaction between goals and abilities of workers according to Judith R. Gordon in Hadari Nawawi (2006: 63). With this definition, it can be said that employees play an important role in carrying out all company activities so that they can grow and maintain the survival of the company. To create reliable human resources requires good management so that employee performance is more optimal. The achievement of company goals is influenced by the performance of the employees of the company itself. Therefore, companies need potential and quality human resources, both in terms

of leaders and employees in the pattern of duties, responsibilities, efficiency in accordance with regulations and supervision which determines the achievement of company goals.

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A control is used to help monitor company activities. AICPA (American Institute of Certified Public accountants) in Wilopo (2006: 349) explains that work control is very important, among others, to provide protection for entities against human weaknesses and to reduce the possibility of errors and actions that are not in accordance with the rules. Management and application of good work control will make it easier for a company to achieve its goals. Employee performance can experience a decline, things like this can happen due to decreased work motivation within them and there are opportunities to commit fraud.

The implementation of good work control in all organizational structures in the company can provide adequate assurance regarding the achievement of performance targets in the effectiveness and efficiency of company operations, so that the financial statements can meet legal requirements that can be applied and regulated. If the control is weak, it will result in the company's assets not being guaranteed security, the existing accounting information is not accurate and untrustworthy, inefficient and ineffective of the company's operational activities and the failure to comply with established policies. Efforts to improve employee performance in addition to work control, leadership styles also need to be considered. An ideal leader must have a good leadership style so that it can improve employee performance. Flippo (1994) in Nurjanah (2008: 39) argues that leadership style can be formulated as a pattern of behavior designed to combine organizational and personnel interests in pursuing multiple goals. The leadership style of a leader is needed in an organization because the back and forth of an organization depends on how well the leader can play his role so that the organization continues to live and develop. For this reason, a leader really needs to pay attention to his leadership style in the process of influencing, directing the activities of his group members and coordinating the goals of members and organizational goals so that both can be achieved.

A good leadership style is a leadership style that can provide work motivation to subordinates. Ivancevich (2001) in Widyatmini and Hakim (2008: 169) says a leader must unite the various skills, experiences, personalities and motivations of each individual he leads. Employees can view their leadership as an effective leader or not, based on the satisfaction they get from the overall work experience, so that the acceptance of directions or requests from the leader largely depends on the expectations of their followers (Eka Nuraini, 2004: 68). Employee performance will be good if the leader can provide the right motivation and the leader has a leadership style that is acceptable to all employees and supports the creation of a good working atmosphere. An ineffective leadership style will not provide good direction to subordinates for the efforts of all work in achieving organizational goals within the company.

Mangkunegara (2011: 67) states "Employee performance (work performance) is the quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him." Performance comes from the word job performance or actual performance, which means work performance or actual achievement achieved by someone. An employee who works at a company is expected to give their best performance, as well as employees at PT. Karya Semangat Mandiri that was founded in 2007. Employees are expected to give their best performance for the company. The company really demands the best work from every employee, given the very fast competition today. Advances in science and technology affect work situations

and company productivity so that employees are required to be able to adjust to work. In addition to advances in science and technology, employee work performance is also influenced by the work environment, job descriptions, responsibilities, communication, and the workings of leaders also motivate employees to work. In working, of course there are many challenges faced by employees so that work performance is not optimal. The factors that influence employee performance include: conflicts between superiors and subordinates, conflicts between employees, lack of transparency, unclear roles, poor internal communication, employee health, and employee dissatisfaction. Of the many factors that influence employee performance, for the purposes of this study, two factors were chosen, namely leadership and employee motivation.

Given the importance of leadership style and work control and how it affects employee performance, researchers are interested in conducting research where employee performance is variable Y, leadership style is variable X1, work control is variable X2, which is entitled as follows: "The Effect of Leadership Style and Work Control on Employee Performance at PT. Karya Semangat Mandiri".

2. RESEARCH METHOD

2.1. Types of Research

The research approach used in this research is quantitative. According to Sugiyono (2013: 13), quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to research on certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative. / statistics in order to test the hypothesis that has been set.

Based on the problem, this research is classified as ex-post facto research. Ex-post facto is a type of research on data collected after a fact or event occurs. Based on the level of explanation for the position of the variables, this study is classified as a causal comparative study. Comparative causal research is research with problem characteristics in the form of cause and effect between two or more variables (Nur Indriantoro and Bambang Supomo, 2009: 27).

2.2. Place and Time of Research

This research was conducted at PT. Work on the Spirit of Mandiri and held in October 2020.

2.3. Research Variables and Variable Operational Definition

According to Hatta and Andreanus (2019: 81) research variables are a concept that can be measured by using various values in the form of numbers to provide a true picture of the problem under study. In this study, there are 2 variables used, namely the independent variable and the dependent variable. The following will explain about these variables:

The independent variable is the variable that causes changes in the dependent variable or is also called the influencing variable (Ismail and Sumarmadi, 2019: 5). In this study the independent variables consist of:

- a. Leadership Style (X1)
- b. Work Control (X2)

The dependent variable (dependent variable)

According to Sekaran and Bougie (2017: 77) the dependent variable is the main variable that is suitable for investigation. The dependent variable is the variable that is the main concern of the researcher. In this study the dependent variable is Employee Performance (Y).

The operational definition is intended to describe the research variables into indicators and descriptors so that they are more detailed. The operational definition becomes a reference in determining the statements in the questionnaire that will be distributed as a tool in conducting research to the following PT Karya Semangat Mandiri employees, the operational definition of leadership style, motivation, and employee performance for the research to be carried out.

2.4. Population and Sample

According to Sunariah in Wijaya and Andreani (2015) population is all data that concerns researchers within a predetermined scope and time. The population which is the source of the data for this research is the employees of PT. Karya Semangat Mandiri. The population in this study are employees who work at PT. Semangat Karya Mandiri, a subsidiary of PT. Charon Phokpand

Indoneisa Tbk Group Medan, North Sumatra, totaling 64 employees. And the population is made into a smapel as a whole

2.5. Data collection technique

Data collection in this study was conducted to obtain the information needed in this study. There are several data collection techniques, including: observation, questionnaires and documentation. In this study, the data collection technique used was a questionnaire. The questionnaire is a data collection technique that is done by providing a set of written statements to respondents to answer, Sugiyono (2017: 14). The questionnaire (list of questions) is given to respondents who are employees of PT. Karya Semangat Mandiri.

3. RESULTS AND DISCUSSION

3.1. Heteroscedasticity Test

Table 1. Summary of Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.913	4.838		.189	.851
X ₁	-.030	.096	-.043	-.310	.757
X ₂	.049	.093	.074	.532	.597

From the table above, it can be seen that the significance of all variables is greater than 0.05, so it can be concluded that in this regression model heteroscedasticity does not occur .

3.2. Multicollinearity Test

Table 2. Summary of Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	1 (Constant)	29.652	8.088				
X ₁	.389	.161	.296	2.416	.019	.842	1.188
X ₂	.354	.155	.280	2.287	.026	.842	1.188

The multicollinearity test results between the independent variables show that intercorrelation between independent variables, the Tolerance value is above 0.1 and VIF <10 then It can be concluded that there is no multicollinearity between variables multiple regression can be continued.

3.3. Linearity Test

First Hypothesis Test (Work Control has a positive effect on Employee Performance)

Table 3. Summary Model Results of Simple Linear Regression Analysis of Work Control on Employee Performance

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.407 ^a	.165	.152	2.06159

Table 4. Coefficients Model Results of Simple Linear Regression Analysis of Control Work on Employee Performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	42.446	6.348		6.686	.000
X ₂	.503	.148	.397	3.408	.001

3.4. Research Discussion

Leadership Style Affects Employee Performance

The results of the study support the second hypothesis, namely that leadership style has a positive effect on employee performance at PT. Karya Semangat Mandiri. This is indicated by the results of the Leadership Style (X2) regression analysis on Employee Performance (Y), a regression equation of 1 predictor is obtained, namely $Y = 42.446 + 0.503 X_2$ which states if the value of Leadership Style (X2) is zero then the value of Employee Performance (Y) is of 42.446 and each increase in Leadership Style (X2) 1 unit will increase Employee Performance (Y) by 0.503 units, besides that it can also be seen from the regression correlation value (R) which is positive between Leadership Style (X2) and Employee Performance (Y) of 0.397. The t-count value is greater than the t-table value, namely $3.408 > 1.6698$ with a sig value of 0.001 (below 0.05) which identifies that the leadership style variable (X2) has a significant effect on employee performance (Y). From the results of simple regression analysis also obtained the coefficient of determination (R²) of 0.158 which means 15.8% fluctuation in the value of employee performance is influenced by leadership style, while the remaining 84.2% is influenced by variables not examined in this study.

Work Control Affects Employee Performance

The results of the research support the first hypothesis, namely work control has a positive effect on the performance of employees of PT. Karya Semangat Mandiri. This is shown from the results of the regression analysis of Work Control (X1) on Employee Performance (Y), a regression equation of 1 predictor is obtained, namely $Y = 37.658 + 0.535 X_1$ which states that if the value of Work Control (X1) is zero then the value of Employee Performance (Y) is equal to 37.658 and each increase in Work Control (X1) 1 unit will increase Employee Performance (Y) by 0.535 units, besides that it can also be seen from the regression correlation value (R) which is positive between Work Control (X1) and Employee Performance (Y) amounted to 0.407. The t-count value is greater than the t-table value, namely $3.506 > 1.6698$ with a sig value of 0.001 (below 0.05), which identifies that the Work Control variable (X1) has a significant effect on Employee Performance (Y). From the results of simple regression analysis also obtained the coefficient of determination (R²) of 0.165 which means 16.5% fluctuation in the value of Employee Performance is influenced by Work Control, while the remaining 83.5% is influenced by variables not examined in this study. The results of this study support the theory put forward by the Committee of Sponsoring Organizations of the Tread way Commission (COSO) in Sawyer (2005: 144) that business unit work control consists of the following components:

a. Control environment

At the heart of a business are its people with characteristics including integrity, values, ethics and the environment in which they work. It is the engine that drives the company and is the foundation for everything that is placed.

b. Assessment of risk

Companies must be aware of and manage the risks it faces. Companies must set goals that are integrated with sales, production, marketing, finance, and other activities so that the organization operates in harmony. The company must also establish mechanisms for identifying, analyzing and managing the associated risks.

c. Information and communication

Surrounding these activities are information and communication systems. This enables company employees to obtain and exchange the information necessary to carry out, manage and control their operations.

d. Control activities

Control policies and procedures shall be established and implemented to help ensure that the actions identified by management are required to deal effectively with risks to achieving the entity's objectives.

e. Monitoring

The entire process should be monitored and changes made as needed. In this way, the system can react dynamically to changing conditions. Monitoring is carried out in every operational activity of the company. The results of this study support Mariani's (2011) study entitled "Antecedents and Modernization of the Quality of Work Control on the Relationship between Organizational Justice

and Employee Performance which aims to determine the effect of each independent variable on the dependent variable, indicating that the antecedents and modernization variables of control quality work tested, each of which shows an influence on organizational justice and employee performance. Weak or poor employee performance is higher when the quality of internal control and perceptions of fairness is low.

The results of this study support the theory put forward by Veithzal Rivai (2004: 64). Leadership style can be defined as behavior and strategy as a result of a combination of the philosophy, skills, traits, and attitudes that a leader often applies when he tries to influence the performance of his subordinates. This study also supports the theory put forward by Miftah Thoha (2007: 42) that the Path Goal Theory seeks to explain the influence of leader's behavior on motivation, satisfaction, and job execution of his subordinates. The Path Goal theory divides four leadership styles, namely: directive leadership, supportive leadership, participatory leadership, and achievement-oriented leadership. The results of this study are in accordance with Niken's research (2010) which states that leadership style has a significant positive effect on employee performance and Fahmi's (2009) research . shows that there is a positive influence between the leadership style variable and employee performance. The better the Leadership Style that is applied, it will encourage these employees to improve their performance.

Work Control and Leadership Style

Influence on Employee Performance The research results support the third hypothesis, namely Work Control and Leadership Style together have a positive effect on the performance of employees of PT. Spirit of Independent Work . This is shown from the results of multiple linear regression analysis with two predictors of Work Control (X1) and Leadership Style (X2) on Employee Performance (Y), an equation is obtained, namely $Y = 29.652 + 0.389X1 + 0.354X2$ which states if the value of all independent variables is equal to zero, then the Y value is 29.652. The regression coefficient of X1 is 0.389, which states that every 1 unit increase in X1 will increase Y by 0.389 units if X2 is considered zero. If the value of X2 increases by 1 unit, it will increase Y by 0.354 units if X1 is considered zero, besides that it can also be seen from the regression correlation value (R) which is positive between Work Control (X1), Leadership Style (X2), and Employee Performance (Y) of 0.481. The value of Fcount is greater than the value of Ftable which is $9.180 > 3.147$ with a sig value of 0.000 (below 0.05) which identifies that the Work Control (X1) and Leadership Style (X2) variables simultaneously have a significant effect on Employee Performance (Y). From the results of multiple linear regression analysis also obtained the coefficient of determination (R²) of 0.231 which means 23.1% fluctuation in the value of Employee Performance is influenced by Work Control and Leadership Style , while the remaining 76.9% is influenced by variables not examined in this study. . The results of this study support the theory of Dale Timple (2000) in Siti Munafiah (2011: 10-11) which states that there are two factors that affect employee performance, namely internal factors and external factors . Internal factors are factors related to a person's characteristics including attitudes, personality traits, physical characteristics, motivation, age, gender, education, performance experience, cultural background, and other personal variables . External factors are factors that affect employee performance that come from the environment including organizational policies, leadership, actions of colleagues, supervision, wage systems, and the environment. From this theory, it is clear that leadership style affects employee performance , while environment, policy, and supervision are forms of internal control that affect employee performance.

4. CONCLUSION

Leadership style has a positive and significant effect on employee performance. This is indicated by the regression correlation value (R) of 0.397, the coefficient of determination (R²) of 0.158, and the t value of 3.408 greater than the t table value of 1.6698 with a sig value of 0.001 (below 0.05). The regression line equation $Y = 42.446 + 0.503 X2$ which means that if the Leadership Style (X2) increases by 1 unit, the Employee Performance (Y) will increase by 0.503 units.

Work Control has a positive and significant effect on Employee Performance. This is indicated by the regression correlation value (R) of 0.407, the coefficient of determination (R²) of

0.165, and the tcount of 3.506 is greater than the t table value of 1.6698 with a sig value of 0.001 (below 0.05). The regression line equation $Y = 37.658 + 0.535 X_1$ which means that if the Work Control (X_1) increases by 1 unit, the Employee Performance (Y) will increase by 0.535 units. 3. Leadership Style and Work Control together have a positive and significant effect on employee performance. This in the journal shows the regression correlation value (R) which has a positive value of 0.481, the coefficient of determination (R^2) is 0.231, and the Fcount value of 9.180 is greater than the Ftable value of 3.147 with a sig value of 0.000 (below 0.05). The equation of multiple linear regression lines with two predictors of Work Control (X_1) and Leadership Style (X_2) on Employee Performance (Y), namely $Y = 29.652 + 0.389X_1 + 0.354X_2$ which shows that if the value of all independent variables is zero, then the Y value is equal to 29,652. The regression coefficient of X_1 is 0.389, which states that every 1 unit increase in X_1 will increase Y by 0.389 units if X_2 is considered zero. If the value of X_2 increases by 1 unit, it will increase Y by 0.354 units if X_1 is considered zero. The relative contribution of the Work Control variable (X_1) was 55.78% and the relative contribution of the Leadership Style variable (X_2) was 44.22%. Meanwhile, the results of the calculation of the effective contribution of the Work Control variable (X_1) are 12.9% and the effective contribution of the Leadership Style variable (X_2) is 10.2% for each variable Y . Together the Work Control variable (X_1) and Leadership Style variable (X_2) provides an effective contribution of 23.1% to the Employee Performance variable (Y).

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