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The Effect of Leadership Style on Employee Performance with Work Motivation as Intervening Variable

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ABSTRACT: The purpose of this study was to find out how the influence of leadership style on the performance of the Customs and Excise Supervision and Customs Service Office Employees Type C Kuala Tanjung and to find out how the influence of the leadership style on the performance of the Customs and Excise Supervision and Customs Service Office Employees Type C Kuala Tanjung. with Work Motivation as the intervening variable, this research was conducted at the Customs and Excise Supervision and Service Office Type C, Kuala Tanjung, Jalan Acess Road PT. Inalum Kuala Tanjung, Sei Suka District, Batu Bara Regency and the results of this study show. (1) It can be seen that the magnitude of the adjusted R square value is 0.679 or 67.9%. This shows that work motivation (Z) and leadership style (X) can explain employee performance (Y) by 67.9%, the remaining 32.1% (100% - 67.9%) is explained by other variables outside the model. this research. (2) The results of the t-test (partial) can be seen that the value of tcount (1.478) < ttable (2.045), as well as the significance value of 0.150> 0.05, it can be concluded that the first hypothesis is rejected, meaning that the leadership style variable (X) is not positive and significant effect on work motivation (Z). (3) The results of the t-test (partial) can be seen that the value of tcount (7.772) > ttable (2.045), and the significance value of 0.00 <0.05, it can be concluded that the second hypothesis is accepted, meaning that leadership style (X) has a significant effect on employee performance (Y). (4) The results of the path analysis show that the direct influence of leadership style (X) on employee performance (Y) is 0.849. Meanwhile, the indirect effect through work motivation (Z) is 0.269 x 0.407 = 0.109. From the calculation results obtained, it shows that the indirect effect through work motivation (Z) is smaller than the direct effect on employee performance (Y).

KEYWORDS: Leadership Style, Work Motivation, and Employee Performance

I. INTRODUCTION

Human resource management is very necessary to regulate and organize every employee in each field. One of these tasks is carried out by the personnel field which is assigned to manage employees in certain fields and organize them. In the era of globalization, the field of personnel began to play a wider role for the selection, training, placement or promotion of employees.

The Customs and Excise Service Supervision and Customs Office of Middle Type C Kuala Tanjung conducts Monitoring the Development of Market Transaction Prices for Tobacco Products in the working area of the Customs and Excise Service Office of Middle Type C Kuala Tanjung. For the period September 2019 the Customs and Excise Supervision and Service Office of Intermediate Customs C Kuala Tanjung carried out from 03 September 2019 to 05 September 2019 with the designated areas including Tebing Tinggi Kota District, Pegajahan District, Teluk Mengkudu District, Dolok Merawan District, Syahbandar Cliff District. This activity was carried out in accordance with the Memorandum of Service of the Technical Director and Excise Facilities of DJBC number: ND-670/BC.04/2019 dated August 22, 2019. The activity was carried out by recording tobacco products that were on the display/storefront at the Retail Sales Place (TPE). covering modern stores or traditional stores by recording information on the selling price of cigarettes sold with those listed on the excise tape. On this occasion also the officers of the Customs and Excise Service and Supervision Office of Intermediate Customs C Kuala Tanjung socialized the circulation of illegal cigarettes with the slogan "Greeting Illegal Cigarettes". It is possible to provide maximum output from the potential of its human resources. Nowadays, employee performance is one of the motors in moving activities within the organization. This is important because every office has competitors, so each office will try to improve the performance of its employees so that they are not left behind by their competitors.

Democratic leaders are very good, especially when applied in organizations that have critical members. However, we see in practice in the field, this type of democratic leadership also has weaknesses. Especially if an organization consists of members who think critically. The fact of leadership style here is explained that there is pressure given by superiors to complete all work on time so that it presents a rigid atmosphere, complaints occur because of discomfort in the office which is considered one of the authoritarian leadership styles.

A leader must be able to provide good work motivation for his employees. Work motivation will affect employees in carrying out their work processes in the office, so a good leadership style will not guarantee the success of an office if the employees do not have good motivation at work. The work motivation of employees will measure the work loyalty given by an employee to the office where he works. A leader must be able to establish good communication with his employees. Not only that, but there are times when employees in the office must also take part in the problems that are being experienced by the office.

Formulation of the problem

In connection with the above, the problems to be answered in this study are:

1. Does Leadership Style Affect the Work Motivation of the Customs and Excise Supervision and Customs Service Office Type C Kuala Tanjung?
2. Does the leadership style affect the performance of the Customs and Excise Supervision and Excise Office Employees Type C Kuala Tanjung?
3. Does work motivation affect the performance of the Customs and Excise Supervision and Excise Office Employees Type C Kuala Tanjung?
4. Does the Leadership Style affect the Performance of the Customs and Excise Supervision and Excise Office Employees Type C Kuala Tanjung with Work Motivation as an intervening variable?

Research purposes

The objectives of this research are:

a. To find out how the influence of Leadership Style on Work Motivation of Customs and Excise Supervision and Customs Service Office Type C Kuala Tanjung.
b. To find out how the influence of leadership style on the performance of the Customs and Excise Supervision and Customs Service Office Employees Type C Kuala Tanjung
c. To find out how the influence of work motivation on the performance of the Customs and Excise Supervision and Customs Service Office Employees Type C Kuala Tanjung
d. To find out how the influence of Leadership Style on the Performance of Customs and Excise Supervision and Excise Office Employees Type C Kuala Tanjung with Work Motivation as an intervening variable.

II. THEORETICAL BASIS

Human Resource Management

According to Handoko (2011: 3), human resource management is the withdrawal, selection, development, maintenance, and use of human resources to achieve both individual and organizational goals. According to Dessler (2015: 3), human resource management is the process of acquiring, training, appraising, and compensating employees and for managing labor relations, health and safety, and matters relating to justice. According to Simamora in Sutrisno (2015:5), human resource management is the utilization, development, assessment, remuneration and management of individual members of the organization or group of workers.

Leadership Style

The leadership style generally assumes that the opinion of the crowd is better than his own opinion and that participation will lead to responsibility for its implementation. Another assumption is that participation provides an opportunity for members to develop themselves for their employees so that employees can continue to be innovative and creative (Rivai, 2014). These styles can vary on the basis of motivation, power or orientation to a particular task or person. Among several leadership styles, there are positive and negative leaders, where the difference is based on the way and their efforts to motivate their subordinates. If the approach in providing motivation is emphasized on rewards (both economic and non-economic), it means that a positive leadership style has been used. Conversely, if the approach emphasizes punishment or punishment, it means that he applies a negative leadership style. This second approach can result in acceptable achievements in most situations, but at the expense of human beings.

Employee Performance

Performance refers to the employee's achievement which is measured based on the standards or criteria set by the office. The definition of performance or work performance is defined as a person's success in carrying out a job. Bastian (2010:2) states that performance is a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization contained in the formulation of an organization's strategic scheme (strategic planning). So, performance is the willingness of a person or group of people to carry out activities or perfect them in accordance with their responsibilities with the expected results.

Work motivation

B. Uno Hamzah (2012:71) which states; "Work motivation is one of the factors that determine a person's performance, the size of the influence of work motivation on a person's performance depends on how much intensity of motivation is given. Human behavior is actually only the simplest reflection of their basic motivation. In order for human behavior to be in accordance with organizational goals, there must be a combination of motivation to fulfill their own needs and the demands of the organization. Human behavior is caused or initiated by motivation. According to Samsudin (2010: 281) suggests that motivation is the process of influencing or pushing from outside on a person or work group so that they want to carry out something that has been determined.

III. RESEARCH METHODS

Research Location and Time

This research was conducted at the Customs and Excise Supervision and Service Office Type C, Kuala Tanjung, Jalan Acess Road PT. Inalum Kuala Tanjung, Sei Suka Subdistrict, Batu Bara Regency. m The time of this research began in January 2020 to August 2020.

Population and Sample

The population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and drawn conclusions (Sugiyono, 2017). In this study, the population was employees of the General Subdivision of Customs and Excise Supervision and Customs Service Office Type C Kuala Tanjung, which was as many as 30 people. . Sample measurement is a step to determine the size of the sample taken in carrying out research on an object. To determine the size of the sample can be done with statistics or based on research estimates. This sampling must be carried out in such a way that a sample is obtained that can truly function or can describe the actual state of the population, in other terms it must be representative. Based on the number of populations in this study whose numbers did not reach the minimum number of Big Size Samples, the sampling technique used was the census method, which took the entire population to be used as samples in this study, which amounted to 30 employees of the General Subdivision of the Customs and Excise Supervision and Service Office. Middle Type Customs C Kuala Tanjung which will be used as the research sample.

Data analysis technique

Data analysis is a desire to group, make a sequence, manipulate and abbreviate data so that it is easy to read and understand. In other words, data analysis activities are raw data that has been collected and needs to be categorized or divided into several categories or groups, abbreviated in such a way that the data can answer the problem according to the research objectives and can test hypotheses (Silaen and Widiyono, 2013).

1. **Classical Assumption Test**
2. **Simple Linear Regression Analysis**
3. **Hypothesis Test**

IV. RESULT AND DISCUSSION

Classical Assumption Test of Equation I

The testing of classical assumptions with the SPSS 25.00 program carried out in this study includes:

1. **Normality Test**

Normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2016). Testing the normality of the data can be done using two methods, graphs and statistics. The normality test of the graph method uses a normal probability plot, while the statistical method normality test uses the one sample Kolmogorov Smirnov Test. Data that is normally distributed will form a straight diagonal line and plotting the residual data will be

compared with a diagonal line, if the distribution of residual data is normal, the line that describes the actual data will follow the diagonal line (Ghozali, 2016). The test results using SPSS 25.00 are as follows:

Table 1. Test One Sample Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			30
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		1.63295971
Most Extreme Differences	Absolute		.140
	Positive		.140
	Negative		-.072
Test Statistic			.140
Asymp. Sig. (2-tailed)			.139[c]
Monte Carlo Sig. (2-tailed)	Sig.		.600[d]
	99% Confidence Interval	Lower Bound	.370
		Upper Bound	.830

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 30 sampled tables with starting seed 1314643744.

Source: Data processed 4 (2020)

From the output in table 1, it can be seen that the significance value (Monte Carlo Sig.) of all variables is 0.600. If the significance is more than 0.05, then the residual value is normal, so it can be concluded that all variables are normally distributed.

Simple Linear Regression Test

Simple linear regression test explains the magnitude of the role of leadership style (X) on work motivation (Z). Data analysis in this study used simple linear regression analysis using SPSS 25.00 for windows. The analysis of each variable is described in the following description:

Table 2. Simple Linear Regression Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	8.030	2.546		3.154	.004		
	Gaya_Kepemimpinan_X	.240	.162	.269	1.478	.150	1.000	1.000

a. Dependent Variable: Motivation_Work_Z

Source: Data processed (2020)

Based on these results, a simple linear regression equation has the formulation: Z = a + b1X + , so that the equation is obtained: Z = 8.030 + 0.240 X +

The description of the simple linear regression equation above is as follows:

a. The constant value (a) of 8.030 indicates the magnitude of work motivation (Z) if the leadership style (X) is equal to zero.
b. The regression coefficient value of leadership style (X) (b1) of 0.240 indicates the magnitude of the role of leadership style (X) on work motivation (Z). This means that if the leadership style factor (X) increases by 1 unit value, it is predicted that work motivation (Z) will increase by 0.240 units.

Coefficient of Determination (R2)

The coefficient of determination is used to see how much the independent variable contributes to the dependent variable. The greater the value of the coefficient of determination, the better the ability of the independent variable to explain the dependent variable. If the determination (R2) is getting bigger (closer to 1), it can be said that the influence of leadership style (X) is large on work motivation (Z). The value used to see the coefficient of determination in this study is in the adjusted R square column. This is because the adjusted R square value is not susceptible to the addition of independent variables. The value of the coefficient of determination can be seen in Table 4.9 below:

Table 3. Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.269[a]	.072	.039	1.662	2.026

a. Predictors: (Constant), Gaya_Kepemimpinan_X

b. Dependent Variable: Motivasi_Kerja_Z

Source: Data processed 4 (2020)

Based on table 3, it can be seen that the adjusted R square value is 0.039 or 39%. This shows that leadership style (X) can explain work motivation (Z) by 39%, the remaining 96.1% (100% - 96.1%) is explained by other variables outside this research model such as organizational culture, work discipline. and work environment.

Classical Assumption Test Equation II

The testing of classical assumptions with the SPSS 25.00 program carried out in this study includes:

2. Normality Test

Normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2016). Testing the normality of the data can be done using two methods, graphs and statistics. The normality test of the graph method uses a normal probability plot, while the statistical method normality test uses the one sample Kolmogorov Smirnov Test. Data that is normally distributed will form a straight diagonal line and plotting the residual data will be compared with a diagonal line, if the distribution of residual data is normal, the line that describes the actual data will follow the diagonal line (Ghozali, 2016). The test results using SPSS 25.00 are as follows:

Table 4. One Sample Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			30
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		.85389550
Most Extreme Differences	Absolute		.121
	Positive		.060
	Negative		-.121
Test Statistic			.121
Asymp. Sig. (2-tailed)			.200[c,d]
Monte Carlo Sig. (2-tailed)	Sig.		.567[e]
	99% Confidence Interval	Lower Bound	.334
		Upper Bound	.800

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Based on 30 sampled tables with starting seed 624387341.

Source: Data processed (2020)

From the output in table 4. it can be seen that the significance value (Monte Carlo Sig.) of all variables is 0.567. If the significance is more than 0.05, then the residual value is normal, so it can be concluded that all variables are normally distributed.

3. Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. The multicollinearity test in this study is seen from the tolerance value or variance inflation factor (VIF). The calculation of the tolerance value or VIF with the SPSS 25.00 program for windows can be seen in Table 5 below:

Table 5. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	5.449	1.578		3.452	.002		
	Gaya_Kepemimpinan_X	.696	.090	.849	7.772	.000	.928	1.078
	Motivasi_Kerja_Z	.375	.101	.407	3.724	.001	.928	1.078

a. Dependent Variable: Kinerja_Pegawai_Y

Source: Data processed (2020)

Based on table 5, it can be seen that the tolerance value of leadership style (X) is 0.928, work motivation (Z) is 0.928, all of which are greater than 0.10 while the VIF value of leadership style (X) is 1.078, work motivation (Z) of 1.078 where all of them are smaller than 10. Based on the results of the above calculations, it can be seen that the tolerance value of all independent variables is greater than 0.10 and the VIF value of all independent variables is also smaller than 10 so that there is no correlation symptom in the independent variables. So it can be concluded that there is no symptom of multicollinearity between independent variables in the regression model.

4. Heteroscedasticity Test

The heteroscedasticity test aims to test whether from the regression model there is an inequality of variance from the residuals of one observation to another observation. A good regression model is one with homoscedasticity or no heteroscedasticity. One way to detect the presence or absence of heteroscedasticity is the Glejser test, in the Glejser test, if the independent variable is statistically significant in influencing the dependent variable, then there is an indication of heteroscedasticity. On the other hand, if the independent variable is not statistically significant in influencing the dependent variable, then there is no indication of heteroscedasticity. This is observed from the significance probability above the 5% confidence level (Ghozali, 2016). Gelsjer test results from data processing using SPSS 25.00 show the results in table 6 below:

Table 6. Glejser Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.726	.864		.841	.408
	Gaya_Kepemimpinan_X	.026	.049	.104	.525	.604
	Motivasi_Kerja_Z	-.036	.055	-.131	-.661	.514

a. Dependent Variable: Abs_RES

Source: Data processed 4 (2020)

Based on table 6 shows the leadership style variable has a significance value of 0.604 greater than 0.050 and the work motivation variable (Z) has a significant value of 0.514 which is greater than 0.050 so it can be concluded that there are no symptoms of heteroscedasticity.

Multiple Linear Regression Test

Multiple linear regression testing explains the magnitude of the role of leadership style (X) and work motivation (Z) on employee performance (Y). Data analysis in this study used multiple linear regression analysis using SPSS 25.00 for windows. The analysis of each variable is described in the following description:

Table 7. Results of Multiple Linear Regression

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	5.449	1.578		3.452	.002		
	Gaya_Kepemimpinan_X	.696	.090	.849	7.772	.000	.928	1.078
	Motivasi_Kerja_Z	.375	.101	.407	3.724	.001	.928	1.078

a. Dependent Variable:Performance_Employee_Y

Based on these results, the multiple linear regression equation has the formulation: Y = a + b1X + b2Z + , so that the equation is obtained: Y = 5.449 + 0.696X + 0.375Z +

The description of the multiple linear regression equation above is as follows:

a. The constant value (a) of 5.449 indicates the magnitude of employee performance (Y) if the leadership style (X) and work motivation (Z) are equal to zero.
b. The regression coefficient value of leadership style (X) (b1) of 0.696 indicates the magnitude of the role of leadership style (X) on employee performance (Y) with the assumption that the work motivation variable (Z) is constant. This means that if the leadership style factor (X) increases by 1 unit value, it is predicted that employee performance (Y) will increase by 0.696 unit value with the assumption that work motivation (Z) is constant.
c. The regression coefficient of work motivation (Z) (b2) of 0.375 indicates the magnitude of the role of work motivation (Z) on employee performance (Y) with the assumption that the leadership style variable (X) is constant. This means that if the work motivation factor (Z) increases by 1 unit value, it is predicted that employee performance (Y) will increase by 0.375 unit value with the assumption that the leadership style (X) is constant.

Coefficient of Determination (R2)

The coefficient of determination is used to see how much the independent variable contributes to the dependent variable. The greater the value of the coefficient of determination, the better the ability of the independent variable to explain the dependent variable. If the determination (R2) is getting bigger (closer to 1), it can be said that the influence of leadership style (X) is large on work motivation (Z). The value used to see the coefficient of determination in this study is in the adjusted R square column. This is because the adjusted R square value is not susceptible to the addition of independent variables. The value of the coefficient of determination can be seen in Table 8 below:

Table 8 Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.837[a]	.701	.679	.885	1.895

a. Predictors: (Constant), Motivation_Work_Z, Leadership_Style_X

b. Dependent Variable:Performance_Employee_Y

Source: Data processed (2020)

Based on table 8, it can be seen that the adjusted R square value is 0.679 or 67.9%. This shows that work motivation (Z) and leadership style (X) can explain employee performance (Y) by 67.9%, the remaining 32.1% (100% - 67.9%) is explained by other variables outside the model. this research such as organizational culture, work discipline and environment.

A. Hypothesis Test

1. t test (Partial)

The t statistic test is also known as the individual significance test. This test shows how far the influence of the independent variable partially on the dependent variable. In this study, partial hypothesis testing was carried out on each independent variable as shown in Table 4.15 below:

Table 9 Partial Test (t) Equation I

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	8.030	2.546		3.154	.004		
	Gaya_Kepemimpinan_X	.240	.162	.269	1.478	.150	1.000	1.000

a. Dependent Variable: Motivation_Work_Z

Source: Data processed 4 (2020)

Hypothesis Testing the influence of the leadership style variable (X) on the work motivation variable (Z). The form of hypothesis testing based on statistics can be described as follows:

Decision Making Criteria:

a) Accept H0 If tcount < ttable or -tcount > - ttable or Sig value. > 0.05

b) Reject H0 If tcount ttable or -tcount - ttable or Sig. < 0.05

From table 9, the tcount value is 1,478. With = 5%, ttable (5%; nk = 29) the ttable value is 2,045. 0.150 > 0.05, it can be concluded that the first hypothesis is rejected, meaning that the leadership style variable (X) has no significant effect on work motivation (Z). This study is not in line with Puput Karisma 2019 The Effect of Leadership Style on Employee Performance Through Work Motivation as an Intervening Variable at the Sidoarjo Regional General Hospital which obtained the results that leadership style had a significant effect on work motivation.

Table 10. Partial Test (t) of Equation II

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	5.449	1.578		3.452	.002		
	Gaya_Kepemimpinan_X	.696	.090	.849	7.772	.000	.928	1.078
	Motivasi_Kerja_Z	.375	.101	.407	3.724	.001	.928	1.078

a. Dependent Variable: Performance_Employee Y

a. Hypothesis Testing the influence of leadership style (X) on employee performance (Y)

The form of hypothesis testing based on statistics can be described as follows:

Decision Making Criteria:

a) Accept H0 If tcount < ttable or -tcount > - ttable or Sig value. > 0.05

b) Reject H0 If tcount ttable or -tcount - ttable or Sig. < 0.05

From table 10, the tcount value is 7.772. With = 5%, ttable (5%; nk = 29) the ttable value is 2.045. From the description it can be seen that tcount (7.772) > ttable (2.045), and the significance value is 0, 00 <0.05, it can be concluded that the second hypothesis is accepted, meaning that leadership style (X) has a positive and significant effect on employee performance (Y). This study is in line with Rani Mariam (2011) The Influence of Leadership Style and Organizational Culture on Employee Performance Through Employee Job Satisfaction as an Intervening Variable Study at the Head Office of PT. Asuransi Jasa Indonesia (Persero). Postgraduate Program at Diponegoro University Semarang which found the fact that leadership style has a significant effect on employee performance.

b. Hypothesis Testing the effect of work motivation (Z) on employee performance (Y)

The form of hypothesis testing based on statistics can be described as follows:

Decision Making Criteria:

a) Accept H0 If tcount < ttable or -tcount > - ttable or Sig value. > 0.05

b) Reject H0 If tcount ttable or -tcount - ttable or Sig. < 0.05

From table 10, the tcount value is 3.724. With = 5%, ttable (5%; nk = 29) the ttable value is 2.045. From the description it can be seen that tcount (3.724) > ttable (2.045), and the significance value is 0.001 < 0.05, it can be concluded that the third hypothesis is accepted, meaning that work motivation (Z) has a significant effect on employee performance (Y). This research is in

line with Puput Karisma 2019 The Effect of Leadership Style on Employee Performance Through Work Motivation as an Intervening Variable at the Sidoarjo Regional General Hospital who found the fact that work motivation had a significant effect on employee performance.

2. Path Analysis

In order to prove that whether a variable is capable of being a variable that mediates the relationship between the independent variable and the dependent variable, the direct and indirect effects of the independent variable on the dependent variable will be calculated. If the indirect effect of the independent variable on the dependent variable through the intervening variable is greater than the direct effect of the independent variable on the dependent variable, then that variable can be a variable that mediates between the independent variable and the dependent variable (Ghozali, 2016). To perform the calculation directly and indirectly, it is carried out from the following standardized coefficients of regression equations I and II:

Table 11. Value of Standardized Coeffients Equation I

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta
1	(Constant)	8.030	2.546	
	Gaya_Kepemimpinan_X	.240	.162	.269

a. Dependent Variable: Motivation_Work_Z

Table 12. Value of Standardized Coeffients Equation II

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta
1	(Constant)	5.449	1.578	
	Gaya_Kepemimpinan_X	.696	.090	.849
	Motivasi_Kerja_Z	.375	.101	.407

a. Dependent Variable: Performance_Employee_Y

a. Path analysis hypothesis test, namely the influence of leadership style (X) on work motivation (Z) and multiplied by the effect of work motivation (Z) on employee performance (Y). The form of hypothesis testing based on statistics can be described as follows:

Decision Making Criteria:

1. Accept H0 If indirect effect > direct effect.
2. Reject H0 If indirect effect < direct effect.

V. CONCLUSION

1. Based on the results of data analysis, it can be concluded that the leadership style (X) of the employees of the Customs and Excise Supervision and Customs Service Office Type C Kuala Tanjung descriptively is in the low classification. This can be seen from the leadership style variable (X) has no significant effect on work motivation (Z). In this study the leadership style (X) is not good, therefore there is a need for encouragement to increase employee work motivation (Z) to the maximum by improving or changing the leadership style model. This is because in influencing employee performance there must be high work motivation from within employees such as work methods and the level of persistence and level of effort owned by employees as well as the motivation given by a leader so that it has an impact on employee performance.
2. Based on the results of data analysis, it can be concluded that the leadership style (X) on the employees of the Customs and Excise Supervision and Excise Service Office Type C Kuala Tanjung is in high classification or has an effect on employee performance (Y), where leadership style (X) has a significant effect on employee performance (Y) due to a good leadership style (X) and according to employee expectations.
3. Based on the results of data analysis, it can be concluded that the work motivation (Z) of the employees of the Customs and Excise Supervision and Customs Service Office Type C Kuala Tanjung is descriptively classified as high or can improve employee performance (Y). This can be seen from work motivation (Z) which has a significant effect on employee

performance (Y), so employees need to be given supporting factors such as work motivation that has been given so far in order to further improve employee performance (Y).

4. From the test results using the path analysis test, it can be concluded that the indirect effect through the work motivation variable (Z) is smaller than the direct effect on the employee performance variable (Y).
5. Based on the results that have been described, the following conclusions can be drawn: The leadership style variable significantly affects work motivation. Given good motivation, employees will judge more leaders. The higher the motivation given, the better the leader in applying the leadership style. These results prove that the first hypothesis is accepted and proven. The leadership style variable has a significant influence on employee performance. Based on these results, it can be concluded that leaders who apply a good leadership style will improve employee performance well. These results prove that the second hypothesis is accepted and proven. Motivation has a significant influence on employee performance. This proves that providing high motivation will improve employee performance in doing a job. These results prove that the third hypothesis is accepted and proven. As an intermediary variable, motivation has a partial indirect effect which is proven to be able to mediate the variables of leadership style and employee performance. These results prove that the fourth hypothesis is accepted and proven.

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