The Influence of Work Discipline, and Leadership on Employee Performance Through Oversight at the Customs and Excise Service Office for Middle Type Customs Juanda

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Abstract
This study aims to analyze the influence of work discipline and leadership on employee performance through supervision at the Customs and Excise Service Office of the Juanda Customs Type. Using quantitative methods and measuring instruments SPSS version 26. Respondents used were 134 respondents. The results of this study are the influence of Work Discipline and Leadership on Employee Performance through Supervision at the Customs and Excise Supervision and Service Office of the Juanda Customs Middle Type.

Keywords: work discipline, leadership, office supervision, employee performance.

INTRODUCTION
The company's success can not only be achieved by implementing a business strategy, but must be supported by the existence of human resources owned by the company. Employees for the Supervision and Service Office of the Juanda Customs Middle Type Customs and Excise are the most important assets that must be owned by an agency or institution and are of great concern to management. Human resources fuel creativity in every organization. Without effective human resources it will be impossible for an organization to achieve its goals. Human resources make other organizational resources run.

According to Stoner in Meithiana (2017: 51) performance is a function of motivation, skill, and role perception. Many factors influence employee performance, but in this study the researcher is interested in exploring three factors, namely work environment factors, work discipline factors, and work commitment factors. This selection was based on the fact that the Customs and Excise Service Office for Middle Type Juanda in 2016 had renovated the main building, office facilities and infrastructure, employee absentee data for 2016 and 2017 which was still high and the government's commitment to curbing risky importers at the national level in 2017.

Employee work discipline is needed to provide optimal service to society, the business world, and business people. According to Irham Fahmi (2015, 71-72) one component of the indicator for the implementation of work discipline is attendance. Attendance is a
fundamental indicator for measuring discipline and usually employees who have low discipline are used to being late for work. In the attendance data above, it can be seen that the number of employee absences at the Customs and Excise Service Office for Middle Type Juanda Customs is still considered too much, there are several employees forget to be absent or absent from work. The percentage of absenteeism in 2016 and 2017 is above 10 percent every month which shows that the absentee level is quite high. From the data above it can be seen that the average employee absence in 2016 was 53 employees or 27.73 percent each month and the average employee absence in 2017 was 58 employees or 30.42 percent each month. If this is allowed to continue, it will cause serious problems for the organization as a whole.

Leadership is a force that moves a struggle or activity towards success. Leadership also means the process of influencing group activities in the framework of formulating and achieving goals. However, leadership is often difficult to define precisely. Every organization consists of individuals, it is the leader’s job to direct and move these individuals. In other words, a leader in moving the individual by way of orders/instructions so that the goals set will be achieved efficiently and effectively.

In order for an order to be effective and efficient it needs to be based on good communication. Even so, the order/instruction has the certainty to be implemented, it is necessary to have discipline. Because discipline is a reason why individuals or groups want to carry out the orders of their superiors as well as possible. This means that without discipline, it is very likely that the order will be ignored. For this reason, every leader must try to be able to create discipline among employees. Likewise, in the Customs and Excise Service Office of the Middle Customs Type Juanda, the leadership of a leader must be based on the values and regulations of the Ministry of Finance of the Republic of Indonesia.

Not only work discipline and leadership needed by the Customs and Excise Service Office for Customs and Excise Middle Type Juanda to improve the performance of its employees, supervision is also carried out in carrying out the duties of employees within the Customs and Excise Service Office for Customs and Excise Middle Type Juanda. George R. Tery (2006: 395) defines supervision as determining what has been carried out, meaning evaluating work performance and if necessary, implementing corrective actions so that the work results are in accordance with the predetermined plans. With the intended supervision is an effort to be able to prevent the possibility of plans/instructions that have been determined and create discipline for employees in the Supervision and Service Office of Customs and Excise Medium Type Juanda Customs. With supervision, it is hoped that deviations that may occur can be guessed so that the possibility of large losses can be eliminated or at least minimized. This means that good supervision will make it more expected that the goals that have been set will be achieved in an effective and efficient way. Without proper supervision, it will encourage employees in a company to commit deliberate deviations. Meanwhile, if supervision is carried out properly, then the possibility of irregularities either intentionally or unintentionally will be reduced or decreased and good discipline will be created.

Of the many factors that influence the performance of employees or employees, the researcher uses for this study only the three factors described above, so the researcher wants
to raise the title of the research entitled "The Influence of Work Discipline and Leadership on Employee Performance Through Oversight in the Office of Customs and Excise Supervision and Services" Juanda Customs Middle Type Excise”.

METHOD

Path analysis is part of a regression model that can be used to analyze causal relationships between one variable and another. Path analysis is used using correlation, regression and path so that it can be known to arrive at the last dependent variable, must go through the direct path or through the intervening variable (Sugiyono, 2013: 70).

The first step that must be done before carrying out a path analysis is to design a path diagram according to the hypothesis developed in the study. The path diagram model is made based on the variables studied, in this study the variables studied were Work Discipline (X1), Leadership (X2), Supervision (Y) and Employee Performance (Z). Population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiono, 2004: 72). The population is the whole object of research. The population in this study were all employees of KPPBC TMP Juanda. The total population in this study were 192 employees. Identification of the population, namely employees who are not approaching retirement age, employees who are PNS employees of KPPBC TMP Juanda PNS status and who have a minimum educational background of S1 to Masters level. The sample in this study were 114 employees. This study used a census sampling technique, meaning that all populations were sampled in the study.

RESULT AND DISCUSSION

1. The Effect of Work Discipline on Supervision at KPPBC TPM Juanda Surabaya

Based on the results of the study, it was found that Hypothesis 1 (first), namely Work Discipline has an influence on supervision. Testing the assumptions is carried out using path model analysis (path analysis) with the help of the AMOS program version 23. Based on the first assumption model test it states that the estimated regression weights value is 0.0105098, the standard error is 0.0765951, the critical ratio (t-table) is 0.1372123 then the probability significance value (P-value) is 0.8908630 > 0.05.

So that it can be concluded that the test results show that there is a relationship between work discipline and supervision is positive and not significant. Thus, it can be said that the work discipline hypothesis has a positive and insignificant influence on supervision.

The results of this study state that work discipline has little influence on employee supervision. Employee internal control is not only measured by the level of employee work discipline, but there are many other factors related to supervision. Internal supervision in the KPPBC TMP Juanda Surabaya office environment is based on many things, including the completion of tasks and achievement of tasks by employees. Revenue targets from customs services as well as monitoring of goods entering and
leaving the country through KPPBC TMP Juanda Surabaya. Work discipline is only a small part of the internal control that exists in the KPPBC TMP Juanda Surabaya office environment.

The results of this study are in accordance with previous research conducted by Widia Agustina and Lila Bismala (2014) THE IMPACT OF SUPERVISION AND JOB SATISFACTION IN AFFECTING THE EMPLOYEE DISCIPLINE OF PT. PERKEBUNAN NUSANTARA IV (PERSERO) MEDAN. This study aims to determine the effect of supervision and job satisfaction on employee work discipline at PT. Perkebunan Nusantara IV (Persero) Medan. The population in this study were 50 permanent employees at the corporate and general secretaries. Collecting data using a questionnaire, through an associative approach to determine the effect of two or more variables. The results of the study found that supervision and job satisfaction simultaneously had a significant effect on employee work discipline, but the results of the partial test showed that the variable that had an effect on employee work discipline was job satisfaction, while supervision had no effect on work discipline.

2. The Influence of Leadership on Oversight at KPPBC TPM Juanda Surabaya

Hypothesis 2 (two), namely leadership has an influence on supervision. Testing the assumptions is carried out using path model analysis (path analysis) with the help of the AMOS program version 23. Based on the first assumption model test presented in table 5... states that the estimated regression weights value is 0.2892864, the standard error is 0.1540775, the critical ratio (t-table) 1.8775382 then probability significance value (P-value) 0.060044 > 0.05.

So that it can be concluded that the test results show that there is a relationship between leadership and supervision is positive and not significant. Thus, it can be said that the leadership hypothesis has a positive and insignificant influence on supervision.

Leadership is an ability and skill of a person in occupying a position in being a leader in a job. he is able to influence the behavior of others. Especially the behavior of his subordinates so that they want to think and act in such a way. So that through a positive behavior this can make a real contribution to achieving goals in the organization.

The results of the study show that there is a positive and not significant influence of leadership on employee supervision at KPPBC TMP Juanda Surabaya. The leadership at KPPBC TMP Juanda Surabaya really protects employees by providing instructions and directions to employees in completing tasks. Providing solutions if there are problems faced by employees. Employees in carrying out their duties do not feel forced because leadership is created by good communication with employees. Leadership really has an influence on supervision, meaning that the leader always supervises every employee's work so that organizational goals are achieved.
The results of this study contradict previous research conducted by I Wayan Sutya Edy Kumara and I Wayan Mudiartha Utama (2016) EFFECTS OF THE EFFECT OF WORK DISCIPLINE ON EMPLOYEE PERFORMANCE AT KPPBC TMP Juanda Surabaya.

Hypothesis 3 (three), namely Work Discipline has an influence on performance. Testing the assumptions is carried out using path model analysis (path analysis) with the help of the AMOS program version 23. Based on the first assumption model test presented in table 5... states that the estimated regression weights value is 0.2429399, the standard error is 2.4692712, the critical ratio (t-table) 0.6254839 then the probability significance value (P-value) 0.01396 <0.05.

So that it can be concluded that the test results show that there is a positive and significant relationship between work discipline and performance. Thus, it can be said that the work discipline hypothesis has a positive and significant influence on performance.

This shows that employee performance is not influenced by work discipline factors but employee performance can be influenced by other factors. In this study, the factors that influence the performance of KPPBC TMP Juanda Surabaya employees are work discipline and leadership, but it is undeniable that there are other factors or variables that were not examined in this study.

3. The Influence of Leadership on Employee Performance at KPPBC TMP Juanda

Leadership has an influence on performance. Testing the assumptions is carried out using path model analysis (path analysis) with the help of the AMOS program version 23. Based on the first assumption model test presented in table 5... states that the estimated regression weights value is 0.0413902, the standard error is 0.2009569, the critical ratio (t-table) 2.0571780 then the probability significance value (P-value) 0.0396 <0.05. So that it can be concluded that the test results show that there is a positive and significant relationship between leadership and performance. Thus, it can be said that the leadership hypothesis has a positive and significant influence on performance.

Based on the above understanding it is concluded that the notion of leadership describes a significant relationship. A person with a group of people who both have the same interests and goals. In this case, groups of people assume that a person has special skills and strengths, so that a person can influence other people. This means that the leadership applied by a leader will affect employee performance.

The Effect of Work Discipline and Leadership on Employee Performance Through Supervision at KPPBC TMP Juanda Surabaya.

Work Discipline and Leadership have an influence on performance through supervision as intervening variables. Testing the assumptions is carried out using path model analysis (path analysis) with the help of the AMOS program version 23. Based on the first assumption model test presented in table 5... states that the estimated regression
weights value is 0.3478097, the standard error is 0.1208242, the critical ratio (t-table) 2.8786025 then the probability significance value (P-value) 0.0039944 <0.05.

So that it can be concluded that the test results show that there is a relationship between Work Discipline and Leadership having an influence on performance through supervision as an intervening variable is positive and significant. Thus, it can be said that the working environment hypothesis has a positive and significant influence on performance.

The results of this study are relevant to research conducted by Asoka Mayasari (2015) THE EFFECT OF SUPERVISION, WORK ABILITY ON EMPLOYEE WORK PRODUCTIVITY WITH DISCIPLINE AS AN INTERVENING VARIABLE AT PT SABDA JAYA PRIMA SEMARANG. This study aims to examine the effect of supervision, work ability on discipline and work productivity of employees at PT. Sabda Jaya Prima Semarang. This study used multiple linear regression analysis and path analysis with the SPSS 20 program. The population in this study were all employees at PT. Sabda Jaya Prima Semarang with a total of 54 people.

CONCLUSION

1. Based on the results of the study, it was found that Work Discipline and Work Environment simultaneously/simultaneously affect motivation with a significant level value of 0.000 <0.05. Therefore, the H1 hypothesis which states that Work Discipline and Work Environment simultaneously have an effect on motivation is acceptable or significant at an error rate of 1%.

2. Based on the results of the study, it was found that work discipline and work environment partially affect motivation with a significant level value of 0.000 <0.05. it can be seen that the effect of the Work Discipline variable has a Work effect of 0.742 with a significance level of 0.000 <0.005, which means that Work Discipline has a significant influence on motivation. This means that H1 is accepted. Work discipline has a significant effect on work motivation. While the work environment variable is 0.192 with a significance level of 0.000 <0.005, which means that the work environment has a significant influence on motivation. This means that H1 is accepted. The work environment has a significant effect on work motivation.

3. Based on the results of the study, it was found that motivation was 0.065 with a significance level of 0.074 > 0.005, which means that motivation has no significant effect on performance. This means that H0 is accepted. Work motivation has no significant effect on performance.

4. Based on the results of the study, it was found that the significance level of the simultaneous test was 0.000 <0.005, so it can be said that simultaneously Work Discipline and Work Environment simultaneously affect performance. Thus, H1 is accepted, which means that there is an influence of work discipline and work environment variables on performance.
5. Based on the research results, it was found that the effect of Work Discipline was 12.462 with a significance level of 0.000 <0.005 and with a standardized Beta coefficient of 0.708, which means that Work Discipline has a significant influence on performance. This means that H1 is accepted. Work Discipline has a significant effect on performance. While the effect of the work environment is 4.924 with a significance level of 0.000 <0.005 and with a standard beta coefficient of 0.280, which means that the work environment has a significant influence on performance. This means that H1 is accepted. The work environment has a significant effect on performance.

6. Based on the research results, it was found that the standard value of the Beta coefficient on the Work Discipline variable multiplied by the value of the standard Beta coefficient on the Motivation variable, then $0.742 \times 0.065 = 0.048$ (0.05) means that there is no effect of the Work Discipline variable on the Employee Performance process through Motivation Work. This means that H0 is accepted. Work Discipline has no effect on the process of Employee Performance through Work Motivation. Work Discipline has an influence on employee performance with motivation as an intervening variable. The test is carried out by multiplying the Work Discipline variable with the Motivation variable value, then $-0.49 \times 0.07 = -0.034$ meaning that there is no effect of the Work Discipline variable on the Employee Performance process through Work Motivation. This means that H0 is accepted. Work Discipline has no effect on the process of Employee Performance through Work Motivation. Based on the research results, it was found that the standard value of the Beta coefficient on the Work Environment variable multiplied by the value of the standard Beta coefficient on the Motivation variable, then $0.192 \times 0.065 = 0.012$ means that there is no effect of the Work Environment variable on the Employee Performance process through Work Motivation. This means that H0 is accepted by the work environment and has no effect on the process of employee performance through work motivation. The test is carried out by multiplying the Work Environment variable with the Motivation variable value, then $1.28 \times 0.08 = 0.089$ (0.1) meaning that there is no influence of the Work Environment variable on the Employee Performance process through Work Motivation. This means that H0 is accepted by the work environment and has no effect on the process of employee performance through work motivation.

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