



EFFECT OF LEADERSHIP AND COMPENSATION ON EMPLOYEE PERFORMANCE THROUGH JOB SATISFACTION ON TAX SERVICE OFFICE PRATAMA JAKARTA MENTENG II

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Abstract

This study aims to determine the effect of leadership, compensation and job satisfaction on employee performance simultaneously and partially. The study was conducted on the employees of the tax office Pratama Jakarta Menteng II. The sampling technique using random samples involving 85 employees. Analysis of data using path analysis. Based on the results showed that the variables of leadership, compensation and job satisfaction with employee performance simultaneously and partially.

Keywords: leadership, compensation, job satisfaction, employee performance.

Introduction

Organizations in this era of human resources should consider seriously, because the human resources will be the main asset in moving the organization, both in terms of planning, resource procurement and implementation activities of the organization. Only the human resources who are knowledgeable, creative and experts in the field who will be able to answer the challenges of the times, even going to always be ready to win the competition. To obtain the human resources organizations need to perform actions such as measuring or assessing the performance of

employees as consideration the extent to which the employee's performance brought the organization.

Performance is the performance or results of both quality and quantity of work accomplished by the employees union of the period of time in performing its work in accordance with the responsibilities given to him (Mangkunegara,2006). Optimal whether or not the employee's performance is influenced by several factors, one of which is leadership, satisfaction, and compensation.

KPP Pratama Jakarta Menteng II, one of the tax administration offices in Central Jakarta area. The key task



of the Tax Office is carrying out coordination and control services main tasks of the Directorate General of Taxes in its territory of technical policy determined by the Directorate General of Taxation. Moderate function Tax Office is providing the services, guidance, coordination, and security technical implementation of the tasks of the Directorate General of Taxes in its territory, security and work plans tax revenue, provide guidance and coordination in the field of counseling and community service in the field of taxation, settlement of objections, monitoring, processing, and presentation of tax information, registration and evaluation of taxpayer data, tax audit,

High performance expected of all employees in the Tax Office Pratama Jakarta Menteng II not only at the top level of the head office but also must exist in the middle of the head and subordinates. If only the head office who have high performance, but subordinates do not have the high performance, the quality of service perceived community will remain low. This is because in practice on the field instead of subordinates as the administrators. Therefore, efforts to improve the performance should include the overall level of organization.

To get good performance, then the human resources that exist in the Tax Office Pratama Jakarta Menteng II must have a good quality also. If the quality of human resources is not good, then its performance in carrying out the task would not be in accordance with appropriate. In this case, the performance of employees assumed the Tax Office Pratama Jakarta Menteng II influenced by leadership, compensation, and satisfaction.

Head office is the dominant factor for functioning as managers and supervisors are required to be able to provide motivation and guidance to employees so that they can carry out their duties properly. Motivation is a state in the person of someone who encourages the desire of individuals to undertake certain activities in order to achieve a goal. Motivation from oneself will realize a goal-directed behavior achieving satisfaction targets. So motivation is not something that can be observed, but it is a thing that can be inferred the existence of a behavior that appears.

Leadership has a very close relationship with employee morale and performance, because the success of a leader in moving the employee depends on the authority and how to create a spirit within every employee. Lack of a leadership role in creating a harmonious communication with the employee will lead to poor employee

performance. Therefore the leader is often a relationship and communication with employees to organizational goals that have been formulated in the vision, mission, plans, and strategy of the organization will be achieved.

Provision of compensation on the Tax Office Pratama Jakarta Menteng II after their remuneration adapted to the burden of work completed by the employee. Compensation is very important for the employees in order to encourage someone to do work beyond what is desired by the organization. In addition, the compensation also serves as a tribute to employees who have been doing the job that has been set by the leaders. Effect of compensation to employee performance is very high, but if the employee discipline is not enforced then a good performance may not be achieved.

Compensation is required to retain an employee with a reasonable standard of living, but compensation also provides a tangible measurement of the value of the individual to the organization. The compensation is a function of strategic human resources that have a significant impact on the functions of other human resources (Murty and Hudiwinarsih, 2012). Compensation attracts employees and informs or reminds the importance of something which is compensated in comparison to the others, the compensation also increases employee motivation to performance measures, thus helping employees to allocate time and employee. Compensation is given to employees also affects the level of job satisfaction and motivation, as well as the work (Mangkunegara, 2008: 28). Each individual has a level of satisfaction varies according to the value system that applies to him. The employee will provide the best if appropriate desire expectation so that employee satisfaction will be met and the performance is increased. The higher the perceived assessment of the activities in accordance with the desire of individuals, the higher the satisfaction with these activities, thus satisfaction is an evaluation that describes someone on feeling his attitude happy or not happy, satisfied or not satisfied at work (Utomo, 2010).

Satisfaction is a factor that is considered important because it can affect the course of the entire organization. Perceived satisfaction of employees in work is an indication that an employee has the feeling of pleasure in performing job duties. Job satisfaction is also an employee a positive attitude towards the various situations in the workplace. For organizations, employee satisfaction and compliance should receive the attention it is mainly the



task of the organization's leaders. For employees, job satisfaction is an individual factor and means of achieving labor productivity. So within the scope of human resource management, job satisfaction factors provide good benefits for the organization/company, the employees, even for the people.

For a job satisfaction is an important factor for the satisfaction gained will contribute to determining a positive attitude towards work. A feeling of satisfaction in the workplace can lead to a positive impact on behavior, such as the level of discipline and morale increased. Job satisfaction is also associated with outcomes such as performance, so if the higher job satisfaction it will give rise to the spirit of the work. This one would be easier to achieve high performance.

Reality experienced that the clerk at the Tax Office Pratama Jakarta Menteng II confronted with different rules and procedures set out work according to the organization. Clarity organization and reward systems for employees are some of the factors that influence employee satisfaction, this concern their perception of the incentive system, the completeness of working facilities, as well as the warmth of a working relationship with superiors and fellow workers. These needs are the sources of job satisfaction which requires the fulfillment of that the better.

Literature Review

Employee Performance

Performance is a term derived from the word Job Performance or Actual Performance (performance or achievements of someone actually achieved). According to Mangkunegara (2000: 67) that the performance achieved by an employee in performing their duties in accordance with the responsibilities given to him. Mahsun (2009: 25), suggests that the performance is an overview of the level of achievement of the implementation of an activity/program/policy in achieving the goals, objectives, mission, and vision of the organization as stated in the strategic, planning an organization.

Performance is the work of individuals within an organization. Achievement of organizational goals cannot be separated from the resources owned by the organization that is driven or run employees play an active role as an actor in the marsh achieve these goals. Achieving maximum performance will not be separated from the leadership role in motivating subordinates. Performance is the work of individuals within an organization.

Achievement of organizational goals cannot be separated from the resources owned by the organization that is driven or run employees play an active role as an actor in the marsh achieve these goals. Achieving maximum performance will not be separated from the leadership role in motivating subordinates in carrying out the work efficiently and effectively.

Based on these descriptions, it can be concluded that the performance of employees is as a result of the work or activities of an employee in quality and quantity within an organization to achieve the objectives in carrying out the tasks and work assigned to him.

Assessment of performance through performance assessment approach Based on specific behavioral description using dimensions and Gomes (2003: 142) which includes:

1. The quality and accuracy of work which includes expertise and perfection in a job.
2. Quantity and jobs which includes the many forms that are processed, the length of time spent and the numbers of errors are used.
3. Cooperative is the ability and willingness to work with co-workers, supervisors, and subordinates to achieve organizational goals together.
4. The initiative is a seriousness in want of responsibility, launch themselves and not afraid to start a job.
5. Personal qualities that include personality, appearance, sociability, leadership, and integrity.
6. This approach is expected to boost the continuous performance, increasing employee empowerment, can increase individual awards, encourage teamwork, can make employees work better and create a more conducive working environment.

Leadership

Leadership is a problem that was never completed to be analyzed and studied by all academics and non-academics. In a broad sense of leadership that can be used everyone and not just limited and apply in an organization or institution. Soetopo (2010:210) provides a definition of leadership as a process of influencing, directing and coordinating all activities of the organization or group to achieve the goals of the organization or group.

Leadership included in the applied sciences category of social sciences because the principles, definitions, and theories are expected to be useful for



improving the living standard of human effort (Kartono,2003:2). Leadership by Tead in Kartono, (2003: 57) states that leadership is affecting the activities of the people so that they would work together to achieve the desired goal.

From the above opinion can be concluded that the leadership is person's ability to drive, influence, encourage and control other people or subordinates to be able to do something on his consciousness and voluntary work in achieving a certain goal.

Factors leadership by Chapman in Gitosudarmo and Sudita (2000: 127) are:

1. How to Communicate

Each leader must be able to provide clear information and therefore must have good communication skills and fluent. Due to the excellent communication and smooth, of course, this will make it easier for subordinates to capture what was required by a good leader for short term and long term. If the leader in the transfer of information difficult to understand and be understood by the subordinates or employees, it will cause problems. Because on the one hand want the work program in the achievement of corporate objectives achieved, but on the other side of the employees or subordinates feel confused or difficult to work which is how so as to achieve its goals.

2. Giving Motivation

A leader in addition to having the ability to communicate well and smoothly, of course, has the ability to provide impulses or motivate financially or nonfinancial, that in terms of awards or recognition give a very high significance for employees or subordinates. It will be able to create an atmosphere conducive to the achievement and success of the business, where the subordinates or employees will feel very concerned by its leaders who represent the company, hoping achievements during reward commensurate gain.

3. Leadership ability

Not every person or leader to lead, because with respect with talent person to have the ability to lead is different. This can be seen in his leadership style, whether it has an autocratic leadership style, participative or free control. Each has advantages and disadvantages. If an autocratic leadership style, then control of the decision will be entirely in the hands of leaders. If using a participatory leadership style, control of decision-making involving employees, while free control leadership style, decision

making is in the employees but are still in control of the leadership completely.

4. Decision-making

A leader must be able to take decisions based on facts and regulations of the company as well as the decisions are taken are able to provide motivation for employees to work even better able to contribute to the improvement of labor productivity. Thus the decision taken was effective in instilling the confidence of its employees.

5. Positive power

A leader in running the organization or company, although with different leadership styles depending, of course, have to provide security for employees. This is completely consistent with the style of leadership through a humane approach, where employees are required to work wholeheartedly to produce a good quality product, without any pressure from any party.

Compensation

Compensation is one of the functions that are important in human resource management for compensation is one of the most sensitive aspects of the employment relationship. The case in the employment relationship contains the issue of compensation and various related aspects, such as benefits, compensation increases, compensation structure and the scale of compensation. Compensation includes the form of direct cash payments; the payment is not directly in the form of employee benefits, and incentives to motivate employees to work hard to achieve higher productivity. If managed well, with this compensation can help the company to achieve higher productivity for its employees. Conversely, if no compensation is sufficient,

Compensation can be given in various forms, such as in the form of money, the form of the material, and the form of facilities, and through the provision of career opportunities, according to Singodimedjo, (2000:200), suggests that giving money directly, such as salary, allowances, and incentives. Salary is compensation provided to an employee on a periodic basis (usually once a month). Employees who receive a salary, in general, have become a permanent employee who has passed from the time of trial (prospective employees) allowances are compensated by the organization to his servants, because the employee is deemed to have participated.



Wibowo (2007:133) argues that the compensation is contraindicated achievement against the use of force or the services rendered by employees in carrying out the activities. According to Handoko (2001:155) states that compensation is everything received by employees as remuneration for their work. Compensation can be supplied in various forms, such as in a material form, and the form of facilities, and through the provision of career opportunities.

Based on the foregoing it can be concluded that the compensation is a type of awards given to employees appropriately and fairly for services in achieving organizational goals by providing salaries, wages, incentives and various achievement for its services.

Job Satisfaction

Job satisfaction is the level of excitement felt by someone on the role or job in the organization. Job satisfaction is the level of satisfaction of individuals that they can reward deserving of various aspects of the employment situation of the organization they work. So the job satisfaction of individual psychological concerns within the organization, which is caused by circumstances that he felt from the environment.

According Wijono (2010:97) includes a disclaimer stating that satisfaction is an unpleasant feeling that is the result of the perception of the individual in order to accomplish a task or satisfy his need to obtain work values that are important to him.

Robbins (2007:148) suggests that job satisfaction is as a general attitude of an individual towards his job. Work requires interaction with colleagues and superiors follow the rules and policies of the organization, meet the performance standards, life on the working conditions are often less than ideal and other similar things. This means the assessment an employee to be satisfied or dissatisfied he to work is a complex summation of a number of discrete elements of the work (differentiated and separated from each other).

Job satisfaction according to Dadang (2013: 15) is an emotional state that is favorable or unfavorable to the job, job satisfaction reflects the feelings of a person about his work. According to Siagian (2013:295) job satisfaction is a way of looking someone either positive or negative about his work.

According to Sutrisno(2014:77), factors that influence job satisfaction are:

1. A Chance to Advance.

In this case, whether there is an opportunity to gain experience and capacity for work.

2. Willingness Work

This factor is referred to as a support job satisfaction for employees. A safe state greatly affects the feelings of employees during work.

3. Salary

Salaries more cause dissatisfaction and rarely do people express his satisfaction with the amount of money earned.

4. Company and Management

Companies and good management are capable of providing the situation and working conditions are stable. The factors that determine employee satisfaction.

5. Supervision

Simultaneously superiors. Poor supervision can result in absenteeism and turnover

6. The Intrinsic Factor and Jobs

The attributes that exist in the work requires specific skills, difficult and easy, and the pride of the task can increase or decrease satisfaction.

7. Working Conditions

Included are conditions, ventilation, broadcasting, cafeteria, and parking lots.

8. The Social Aspect of the Job

Is one attitude that is hard to describe but is seen as a factor supporting satisfied or not satisfied in the workplace.

9. Communication.

Smooth communication among employees with the management widely used excuse for his liking. In this respect, the willingness of the employer to want to hear, understand and acknowledge the opinions or achievements of employees was instrumental in causing satisfaction with work.

10. Amenities

Hospital facilities, leave, pensions or housing is standard for a position and if it can be fulfilled will lead to complacency.

Based on the above concluded that job satisfaction is an expression of the attitude of employees towards work, compensation, and promotion of the profession and work environment. Job satisfaction felt by workers will



add confidence to complete further work with all the capabilities they have.

Methodology

Research Design

This research uses explanatory analysis approach. This means that each of the variables presented in the

hypothesis will be observed by testing the causal relationship of independent variables on the dependent variable. Relationships between variables can be described in terms of the path analysis diagram as follows:

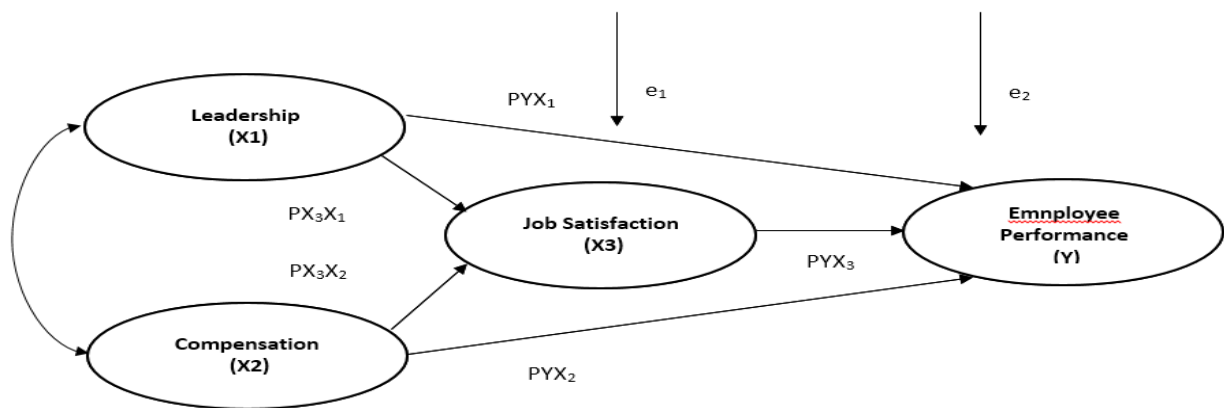


Figure 1. Overall Path Analysis

Object of Research

The study was conducted at the Tax Services Office Pratama Jakarta Menteng II.

Population and Sample

The population is a generalization region consisting of the objects/subjects that have a certain quantity and characteristics defined by the researchers to learn and then drawn conclusions (Sugiyono, 2005). Samples were towing the majority of the population to represent the entire population, (Surakhmad,2000). The sample in this study were employees on Tax Office Pratama Jakarta Menteng II, The total number of employees of 85 persons. The sampling technique used was simple random sampling that is said to be simple for members taking samples from the population was random without showing strata present in the population. There by done when members of the population considered to be homogeneous due representative sample or samples taken at random Sugiyono (2009: 118).

Validity Test Data

Testing the validity of the instrument using item analysis, namely a correlation score of each item with the total score is the sum of each score point. The correlation coefficient used is the product moment correlation coefficient.

Test Reliability Data

Looking reliability of the instrument is not the score 0-1, but a range between several values, such as 0-10 or 0-100 or form scale 1-3, 1-5, or 1-7, and so on can use the coefficient alpha (α) of Cronbach.

Results and Discussion

Validity Test and Reliability

Based on the results of validity and reliability made that all the items variable declared valid and reliable.

Hypothesis Testing

1. Influence leadership, compensation and job satisfaction on employee performance

Linear analysis model can be based on calculations using SPSS program as follows.



Table 1. Results of Analysis First Equation Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,249	4,318		1,215	,229
Leadership	,271	,137	,235	1,977	,025
Compensation	,235	,136	,206	1,729	,049
Satisfaction	,324	,107	,340	3,010	,004

a. Dependent Variable: Performance

Based on the tables above, the simultaneous structural equations can be described as follows

$$Y = 0.235 + 0.206 X1 + 0.340 X2 X3$$

In this case

Y = Employees performance

X1 = Leadership

X2 = Compensation

X3 = Job satisfaction

F count can be obtained from the following table.

Table 2. Calculate the F value equations simultaneously

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	571,527	3	190,509	15,508	,000 ^a
Residual	810,759	66	12,284		
Total	1382,286	69			

a. Dependent Variable: Performance

b. Predictors: (Constant), Satisfaction, Leadership, Compensation

Based on the above table it is known that the value of F count equal to 15 508 and significance of 0.000. This value is smaller and 0.05. This means that the variable of leadership, compensation and job satisfaction affects the

performance of employees simultaneously. The magnitude of the effect of the independent variable on the dependent variable can be seen and the value of r squared as follows.

Table 3. Values r squared regression model first

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,643 ^a	,413	,387	3,50489

a. Dependent Variable: Performance

b. Predictors: (Constant), Satisfaction, Leadership, Compensation



Based on the above table it is known that r squared of 0.413 means that the variable of leadership, compensation and job satisfaction affects the performance of employees amounted to 41.3% while the rest influenced by other variables that are not incorporated into the model equations.

2. Analysis of effect of leadership on employee performance partial

The results of the analysis of the effect of leadership on employee performance can be partially seen in the following table.

Table 4. Results of the analysis of the second regression equation

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	13,126	4,177		3,143	,002
Leadership	,594	,120	,515	4,960	,000

a. Dependent Variable: Performance

Structural equation and the above data can be seen as follows.

$$Y = 0,515X_1$$

Based on the chart above analysis it is known that the leadership coefficient of 0.515. T value of 4.960. The

significant value of 0.000. The significance value smaller than 0.05. This means that the leadership variables affect the performance of employees partially. The amount of influence on employee performance leadership can be seen in the following table.

Table 5. Values r squared second equation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,515 ^a	,266	,255	3,86358

a. Predictors: (Constant), Leadership
 b. Dependent Variable: Performance

Based on the above table it can be seen r squared value of 0.266. This means to leadership variables influence the performance of employees and the remaining 26.6% is influenced by other variables that are not incorporated into the model equations.

3. Analysis of the influence of compensation for partial employee performance

The analysis results of compensation to employee performance can be partially seen in the following table.

Table 6. Results of the analysis of the third regression equation

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	14,291	4,076		3,506	,002
Compensation	,574	,120	,503	4,796	,000

a. Dependent Variable: Performance



Structural equation and the above data can be seen as follows.

$$Y = 0,503X2$$

Based on the table above analysis in mind that the compensation coefficient of 0.503. T value of 4.796. The

significant value of 0.000. The significance value smaller than 0.05. This means that the compensation variables affect the performance of employees partially. The magnitude of the effect of compensation on employee performance can be seen in the following table.

Table 7. The second equation r squared

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,513 ^a	,253	,242	3,89734

a. Predictors: (Constant), Compensation
 b. Dependent Variable: Performance

Based on the above table it can be seen r squared value of 0.253. This means that the effect of variable compensation to employee's performance of 25.3% and the rest influenced by other variables not included in the model equations.

4. Analysis of the effect of job satisfaction on employee performance partially

The analysis results of job satisfaction on employee performance can be partially seen in the following table.

Table 8. Results of the analysis of the third regression equation

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	15,567	3,329		4,676	,000
Satisfaction	,528	,096	,555	5,501	,000

a. Dependent Variable: Performance

Structural equation and the above data can be seen as follows.

$$Y = 0,555X3$$

Based on the table above analysis it is known that job satisfaction coefficient of 0.555. T value of 5.501. The

significant value of 0.000. The significance value smaller than 0.05. This means that job satisfaction variables affect the performance of employees partially. The magnitude of the effect of job satisfaction on employee performance can be seen in the following table.

Table 9. The second equation r squared

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,555 ^a	,308	,298	3,75057

a. Predictors: (Constant), Satisfaction
 b. Dependent Variable: Performance



Based on the above table it can be seen r squared value of 0.308. This means the effect of job satisfaction variables on employee performance by 30.8% and the rest influenced by other variables not included in the model equations.

5. Analysis of leadership influence employee performance through variable job satisfaction

Based on the partial path analysis above, it can be described as follows. The analysis is an analysis of a line with the structure of this sub-image.



Figure 2. Analysis of the influence lines X1 to Y via X3

The coefficient of leadership influence on job satisfaction can be seen in the following table.

Table 10. The effect of leadership on job satisfaction
 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	13,949	4,478		3,115	,003
Performance	,589	,128	,487	4,592	,000

a. Dependent Variable: Satisfaction

Based on the picture above can be seen that the influence of leadership on employee performance is 0.515. Leadership influence on employee performance through job satisfaction is $0.487 \times 0.555 = 0,270$. In this case, the direct effect is greater than the indirect effect so that it can be said, not as an intervening variable.

6. Analysis of the influence of compensation for employee performance through variable job satisfaction

Based on the partial path analysis above, it can be described as follows. The analysis is an analysis of line with the structure of this sub-image.



Figure 3. Analysis of the influence lines X2 to Y via X



The coefficient of compensation for job satisfaction can be seen in the following table.

Table 11. Coefficient Compensation effect on job satisfaction Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	14,578	4,330		3,367	,001
Compensation	,586	,127	,488	4,605	,000

a. Dependent Variable: Satisfaction

Based on the picture above it can be seen that the direct effect of compensation to employee performance is 0.503. While the Influence of compensation to employee performance through job satisfaction is $0.488 \times 0.555 = 0.271$. In this case, a greater direct influence compared indirect effect so that it can be said, not as an intervening variable.

Conclusions and Recommendations

Conclusion

1. Variable leadership, compensation and job satisfaction affects the performance of employees simultaneously. Calculated F value of 15.508 and significance of 0.000. This value is smaller and 0.05. R squared value of 0.413 means that the variable of leadership, compensation and job satisfaction affects the performance of employees amounted to 41.3% while the rest influenced by other variables that are not incorporated into the model equations.
2. Leadership variables affect the performance of employees partially. T value of 4.960. The significant value of 0.000. The significance value smaller than 0.05. R squared value of 0.266. This means that the leadership variables influence the performance of employees and the remaining 26.6% is influenced by other variables that are not incorporated into the model equations.
3. Variable affects the performance employee compensation partially. T value of 4.796. The significant value of 0.000. The significance value smaller than 0.05. r squared value of 0.253. This means that the effect of

variable compensation to employee performance by 25.3% and the rest influenced by other variables not included in the model equations.

4. Job satisfaction variables affect the performance of employees partially. T value of 5.501 and a significance value of 0.000 or less and 0.05. R squared value of 0.308. This means the effect of job satisfaction variables on the performance of employees by 30.8% and the rest influenced by other variables not included in the model equations.
5. Leadership influence on employee performance is 0.515. Leadership influence on employee performance through employee satisfaction is $0.487 \times 0.555 = 0.270$. In this case, the direct effect is greater than the indirect effect so that it can be said, not as an intervening variable.
6. The direct effect of compensation to employee performance is 0.503. While the effect of compensation on employee performance through job satisfaction is $0.488 \times 0.555 = 0.271$. In this case, the direct effect is greater than the indirect effect so that it can be said, not as an intervening variable.

Recommendations

1. In order to improve the quality of tax services leaders should help and attention to comfort, facilities infrastructure, the implementation of employee working standards in order to be strictly adhered to and implemented as well as providing feedback on the work of employees, such as giving praise and recognition to employees who excel.
2. Organizations are expected to pay more attention to the incentives granted to employees, either in administration



or in its assessment accuracy, so expect the compensation can be felt by all employees and give satisfaction to the employees in order to spur employees to be more achievement performance again in the works.

3. It is expected that organizations can further improve employee satisfaction in their work so that employees become more motivated to industrious. This is due to job satisfaction has a positive relationship with

performance. So the higher level of employee satisfaction, the higher the performance level.

4. To achieve the good work, and in accordance with the objectives of the organization, the leadership needs to be together with the employee to discuss any problems at work, in order to avoid mistakes and complaints from employees so that employees achieve optimal results, more of the employees will improve their performance so the resulting performance will be good and affect the progress of the organization.

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