

Analysis of Factors Affecting Employee Morale in the Technical Implementation Unit Office of the Singosari Revenue Agency, Malang Regency

Amelia Setyawati

Sekolah Tinggi Ilmu Ekonomi Indonesia Malang, Indonesia
Email: ameliasetyawati151@gmail.com

Irwan Mulyo Mayanto

Sekolah Tinggi Ilmu Ekonomi Indonesia Malang, Indonesia
Email: irwan.mm@gmail.com

Amelia Sugangga

Sekolah Tinggi Ilmu Ekonomi Indonesia Malang, Indonesia
Email: sugangga.amelia@gmail.com

Wasis Rizki Widyanto

Sekolah Tinggi Ilmu Ekonomi Indonesia Malang, Indonesia
Email: wasisokz@gmail.com

Adelia Rahma

Sekolah Tinggi Ilmu Ekonomi Indonesia Malang, Indonesia
Email: adeliarahma11@gmail.com

Abstract:

In order to develop and survive in the industrial world, inter-organizational cooperation is urgently needed which aims to provide positive work vibes. with a positive work atmosphere will have a good impact on work results, and psychologically provide morale to all employees. Morale is characterized by the enthusiasm of employees in carrying out their duties/work. This study used a quantitative explanatory research method to test the relationship between leadership and work motivation on work enthusiasm carried out at the UPTD Singosari Regional Revenue Agency, Malang Regency. In this study the population was all employees of the Department of Revenue, Financial Management and Regional Assets UPTD Singosari Malang Regency. Total population of 28 people. Because the total population is 28 employees, this study uses the census method. The independent variables are leadership (X1) and work motivation (X2). The dependent variable is morale (Y). Researchers used questionnaire data collection techniques, and observation. The data analysis technique used is (1) descriptive statistical analysis (2) validity and reliability test (3) hypothesis test. techniques in this study used descriptive statistics using the Statistical Product Service Solution (SPSS) for Windows version 22 program. From the results of the study it can be stated that leadership and work motivation have a partially significant effect on employee morale. Leadership and work motivation in the Service Office of Revenue, Financial Management and Assets Service

Technical Implementation Unit (UPTD) Singosari Malang Regency have a significant influence simultaneously on employee morale. Leadership becomes the dominant influence because the trigger for employee morale is a leadership style that is able to provide comfortable working conditions and can also improve employee welfare.

Keywords: *Leadership, Motivation, Spirit at work, Management.*

INTRODUCTION

After the Covid-19 pandemic, the growth of various industries was very fast (Setyawati et al., 2023). In order to develop and survive in the industrial world, collaboration between organizations is needed which aims to provide positive work vibes. with a positive work atmosphere will have a good impact on work results, and psychologically provide morale to all employees. But unfortunately, in the development of the era of society 5.0, it was found that many employees had decreased enthusiasm for their work. According to Kusumasari, (2022); Liana, (2020); Yunita Sari, Noviansyah, (2018) The problem of morale does not just arise or arise randomly. The enthusiasm for work arises, among other things, by providing motivation, how the leadership process is on target. In line with this, Arif et al., (2020); Saleh & Utomo, (2018); and Susanto, (2019) explain that morale means the attitude of individuals and groups towards the entire work environment and towards maximum cooperation with others in accordance with the best interests of the company. So it can be said that morale is a climate or atmosphere within an organization. This atmosphere is the mental attitude of individuals or groups within an organization that shows a sense of enthusiasm in carrying out the tasks of a job and encourages them to work better and more productively.

Work enthusiasm is marked by the enthusiasm of employees in carrying out their duties/work (Aldi & Susanti, 2019; Yantika et al., 2018). According to Alfian & Afrial, (2020) Work morale/morale is a reflection of personal attitudes and of group attitudes towards work and collaboration which are very closely related to the environment. The workplace is increasingly competitive and many leaders cannot succeed based solely on their technical skills (Cahya et al., 2021; Diana et al., 2020; Saleh & Utomo, 2018; Yunita Sari, Noviansyah, 2018). They must also have managerial skills in handling, influencing, guiding and directing other people so that they want to do something to achieve common goals, and generate high motivation from the employees themselves. The role of good leadership and high motivation from employees will lead to high morale as well. The existence of work enthusiasm, cooperation within the organization will be carried out well and the goals of the organization will be realized.

Furthermore Wardani, (2020); and Yunita Sari et al (2018) explain that leadership is one of the easiest phenomena to observe, but one of the most difficult things to understand. Meanwhile, Nuning Nurna Dewi, (2018) defines leadership as something complex and difficult because the nature of leadership itself is very complex. However, current scientific developments have brought much progress so that the understanding of leadership becomes more systematic and objective. One of the biased stereotypes is that leaders are people who must

be more qualified and different than their employees. However, the reality is that the qualities needed to be an effective leader are also needed by employees.

To be successful, organizations also need quality employees Hidayat et al., (2019); Jufizen, (2018). Because without quality employees, leaders will walk lamely. Effective employees work with enthusiasm, are dynamic, creative and have a high commitment to their duties and the organization. They renounce self-interest and dare to do the right thing. Effective employees are not employees who blindly follow what their leaders want, which is very often seen in the local government environment. Effective leaders and effective employees are the same human being, but have different roles at different times (Adha et al., 2019; Sembiring & Tanjung, 2021). Ideally leadership is owned and played by both leaders and subordinates who are individually actively involved and responsible for their duties (Mora et al., 2020; Setyowati et al., 2017; Sipahelut et al., 2021).

In addition to leadership, motivation is also an important element for the success of leaders in controlling, directing and guiding employees and the organization as a whole (Alam et al., 2018; Mahto & McDowell, 2018; Rizky & Ardian, 2019; Sudiardhita et al., 2018) . For this reason, a leader must understand how motivation and needs can affect employee morale, productivity and performance. Meanwhile, according to Galbreath & Rogers, (1999) motivation is defined as a process that starts from a deficiency both physiologically and psychologically that gives rise to behavior or encouragement that is directed to achieve a specific goal or a worthy goal.

This research tends to human needs which are secondary motivation where this motivation is a need that arises as a result of the learning process because employees have needs due to interactions with their environment so as to produce new understandings. This need results from the learning process experienced by individuals in their interactions with their environment and will increase if given reinforcement through gifts. Abu Hassan Asaari et al., (2019); Darmiati et al., (2020) argues that secondary motivation is a very important motivation to be emphasized in organizations, developed and grown because it will affect satisfaction, productivity, achievement and employee morale so that the leader's task is to ensure whether these motivations can develop and be fulfilled effectively. maximum for employees. The most important theory of secondary motivation was put forward by David C. McClelland (1985) with the motivation for power (need of power), motivation for achievement (need of achievement) and motivation for affiliation (need of affiliation).

An employee is motivated to carry out a high level of effort if he believes the efforts he makes will lead him to a good work assessment (first level outcomes); whereas a good performance appraisal will encourage rewards given by the organization such as salary, bonuses, careers that will satisfy personal goals (second level outcomes). In other words, an employee will be motivated if he believes that (1) a certain behavior will result in a reward certain conditions, (2) these rewards have a positive value for individuals, (3) these rewards can be achieved by individuals with a certain amount of effort that can be done. The linkage of these three components determines the emergence of strong motivation in employees (Breugh et al.,

2018; Luthans & Stajkovic, 1998; Mahmoud et al., 2020; Rizky & Ardian, 2019; Sitopu et al., 2021).

Basically every human being likes things that are stable and predictable or even certain. Many people resist change because in change there is always uncertainty, anxiety and difficulty predicting something. Uncertainty creates a shock for human security, because one of the basic human needs is to feel safe. Humans often want their lives to be stable, not to change much so they can predict their lives better (Al-Musadieq et al., 2018; Galbreath & Rogers, 1999; Setyawati et al., 2023).

The Singosari UPTD Regional Revenue Agency, Malang Regency, is a very interesting service for study because it is one of several producing offices in Malang Regency, which has the goal of achieving the target of Regional Original Income (PAD) and other sources of income as one of the main tasks and the function (Tupoksi) of the Regional Revenue Agency of the UPTD Singosari Malang Regency, which is very much determined by the role of leaders and employees. The achievement of the target of Regional Original Income (PAD) and other sources of income is inseparable from the existence of good morale as well. Good morale is caused because employees have high motivation and have the ability to work.

In the case of the Singosari UPTD Regional Revenue Agency, Malang Regency, with the replacement of a new leader who has charisma, special qualities, power and firmness that is different from the old leader, it results in an adjustment in the way and style of leadership so that it affects work procedures and motivation in carrying out tasks where In general, employees tend to compare the attitudes, behavior and motivation of the old leader with the new leader so that it will determine whether they have a different impact on individual tasks and group tasks in carrying out tasks.

Several studies from Maryani et al., (2021); Rizky & Ardian, (2019) shows that a participatory leadership style is better than an autocratic leadership style. This is also the case with Areiqat et al.'s research, (2020); Mahmoud et al., (2020); with the results of the study showing that leadership style has a positive effect on employee morale. This is in line with the theory put forward by Northouse (2003) by distinguishing three types of leadership, namely: First is Autocratic Leadership, namely that he is fully responsible and determines the success and failure of those he leads. Autocratic leaders usually work hard, earnestly, conscientiously and orderly. The second is the Democratic Leader, namely the leader who considers himself as part of his group, who together with his group tries and is responsible for achieving common goals. The three Leaders of Laissez – Faire are leaders who give the wrong meaning to the term democracy. Democracy seems to be interpreted as freedom for each member, free to express and defend their own opinion and free to use their own discretion.

Karlene Robert and Raymond E Miles (2000) conducted research using a Likert calculation scale explaining four management systems along with theory X (system I) to theory Y (system IV), or more specifically from highly authoritarian to a system of total leadership, communication and control over systems that emphasize participatory, self-control groups that operate in an environment of mutual trust and open communication. This study from Michigan

comes closest to the set of relationships presented by the McGregor-Likert theory. This study seeks to link observer reports and subordinate reports about superior leadership behavior to subordinate satisfaction and group work performance.

LITERATURE REVIEW

Leadership

Leadership is a very important factor in influencing organizational achievement because leadership is the main activity in achieving organizational goals. Hauff et al., (2020) and Maharani & Lo, (2021) say that leadership is a person's ability and readiness to influence, guide, and direct or manage other people so that they want to do something to achieve a common goal. In this sense someone who wants to be recognized as a leader must have advantages in some of the functions that are excluded above, namely: influencing, guiding to the ability to manage other people. If he can't carry out all of these functions, he practically cannot be accepted by the group as a functional leader (Aditya, 2021; By, 2021; Cho et al., 2021; Van Wart et al., 2019).

Another opinion was expressed by Bhaduri, (2019); Cortellazzo et al., (2019); Gumus et al., (2018); Kadri & Syamsir, (2020) that managerial leadership can be defined as a process of directing and influencing the activities of a group of members whose tasks are interrelated.

Motivation

In a company, humans are the main role holders in efforts to achieve goals so that knowledge about humans and all their aspects is very crucial. With the above understanding, good management of human resources is possible. Motivation comes from the word "motive" which comes from the word "motion" means to move. Motive is the driving force which includes encouragement, reason and will that arises from within a person that causes him to do something. So motive is an impulse or will that causes something to arise so that someone acts or acts to achieve a goal. Or it can be said that motive is a stimulant of desire (want) and the driving force of one's will to work to achieve certain goals.

According to Abu Hassan Asaari et al., (2019); Andriani et al., (2018); Niati et al., (2021); Scaffidi Abbate & Di Nuovob, (2013) motivation comes from the word motive, which is everything that makes a person behave in a certain way or at least wants to act in a certain way. So that motivation can excite workers in such a way that they are eager to do the task in order to improve the quality and productivity of the company or institution. Jordan et al., (2019) further argued that humans will usually do something if they have the will to do so. This will depends on something that triggers it. Likewise, this spark of will can be strong or weak. This spark is called a motive. Motives are usually directed towards something or a goal. People's motivation to do something depends on the magnitude of the motive to achieve the desired goal. It is realized that humans are different from one another, not only in the way of doing things but also in their willingness to do it.

Spirit at work

Employee morale (morale) is a very broad problem, as stated by Breugh et al., (2018) and; Mahmoud et al., (2020) which says that morale is a condition that is very closely related to a person's mental aspects. So morale is a person's mental condition that can give rise to morale, which can be in the form of individual morale and group morale. Meanwhile Al-Musadieq et al., (2018); Rizky & Ardian, (2019) explain individual work enthusiasm is the willingness or enthusiasm of individuals to contribute their energy and thoughts in an effort to achieve organizational goals. Group work spirit (group morale) is the willingness or enthusiasm of each group to work together to contribute energy and thoughts to achieve common goals

Setyawati et al., (2023) provide an understanding of morale is any feeling of willingness that allows a person to work to produce better and more work. Furthermore Areiqat et al., (2020); Maryani et al., (2021) provide an understanding Work enthusiasm means the attitude of individuals and groups towards the entire work environment and towards maximum cooperation with others in accordance with the best interests of the company. From some of the statements above it can be concluded that morale is a climate or atmosphere within an organization. The atmosphere is the mental attitude of individuals or groups contained in an organization that shows a sense of enthusiasm in carrying out the tasks of a job and encourages them to work better and more productively. Morale is characterized by the enthusiasm of employees in carrying out their duties/work.

RESEARCH METHODS

This study used an explanatory research method to test the relationship between leadership and work motivation on work enthusiasm carried out at the UPTD Singosari Regional Revenue Agency, Malang Regency. In this study the population was all employees of the Department of Revenue, Financial Management and Regional Assets UPTD Singosari Malang Regency. Total population of 28 people. In this study, the intended sample was some employees of the Department of Revenue, Financial Management and Regional Assets UPTD Tumpang, Malang Regency. Because the total population is 28 employees, this study uses the census method. The samples taken are all members of the existing population. Questionnaires were given to all employees of the Department of Revenue, Financial Management and Regional Assets UPTD Singosari Malang Regency with the details of the employees as follows:

Table of Sample Number of Employees

No.	Sample Employee	Amount
1	Unit Head	1
2	Head of administration	1
3	Staff	26
total		28 orang

Source: processed by researchers, 2023

The independent variables (variables that influence) are leadership (X1) and work motivation (X2). The dependent variable (influenced variable) is morale (Y). Researchers used questionnaire data collection techniques, and observation. The measurement method used in this study uses a Likert scale. The data analysis technique used is (1) descriptive statistical analysis (2) validity and reliability test (3) hypothesis test. techniques in this study used descriptive statistics using the Statistical Product Service Solution (SPSS) for Windows version 22 program

RESULTS AND DISCUSSION

Results

The age of the employees of the Office of Revenue, Financial Management and Assets of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency can be explained as follows:

Table of Respondent Characteristics Based on Respondent's Age

No	Age	Frequency	Percentage (%)
1	< 30 year	18	48
2	31 – 40 year	8	44
3	41 – 50 year	2	8
4	> 50 year		
Total		25	100

Source: processed by researchers, 2023

The table above shows that the majority of respondents are aged 31 to 40 years, namely 11 respondents or 44%. While other respondents aged under 30 years were 7 respondents or 28%, aged 41 to 50 years were 5 respondents or 20% and aged over 50 years were 2 respondents or 8%. This shows that respondents who are in productive age are more dominant. Employees of productive age are of course very much needed in an effort to produce services in public service activities as one of the roles of the Regional Revenue Agency Singosari Service Technical Implementation Unit (UPTD) Malang Regency, because employees of productive age

have more excellent health and physical condition than employees who are of a younger age. not productive.

The working period of employees of the Regional Revenue Agency Service Technical Implementation Unit (UPTD) Singosari Malang Regency can be explained as follows:

Table of Characteristics of Respondents Based on Respondent's Working Period

No	Working Period (year)	Frequency	Percentage (%)
1	0 – 5 year	10	20
2	6 – 10 year	8	40
3	11 – 15 year	10	40
4	> 15 year		
total		28	100,0

Source: processed by researchers, 2023

The employee status of the employees of the Regional Revenue Agency of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency can be explained as follows:

Table of Respondent Characteristics Based on Respondent's Employee Status

No	Employee Status	Frequency	Percentage (%)
1	P NS	6	32
2	CPNS	0	0
3	Regional Honorary	22	68
Total		28	100

Source: processed by researchers, 2023

The table above shows that the majority of respondents are civil servant employees, namely 14 respondents or 56%. While other respondents with the status of CPNS employees were 6 respondents or 24%, while the status of Regional Honorary employees was 5 respondents or 20%. From the empirical data above, we can see that the number of Civil Servants is less than the Regional Honorary Staff, this shows that the workload at the Service of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is very heavy because it is related to service delivery. society and public finance where accountability requires a clear and firm status, having an Employee Identification Number (NIP) is the legality of their status as a Civil Servant.

Frequency Distribution of Items Related to Leadership Variables (X1)

Answer	Items 1		Items 2		Items 3		Items 4		Items 5		Items 6		Items 7	
	f	%	f	%	f	%	f	%	f	%	f	%	f	%
5	15	60	19	76	7	28	7	28	-	-	17	68	21	84
4	10	40	6	24	15	60	18	72	-	-	8	32	4	16
3	-	-	-	-	3	12	-	-	2	8	-	-	-	-
2	-	-	-	-	-	-	-	-	18	72	-	-	-	-
1	-	-	-	-	-	-	-	-	5	20	-	-	-	-
Answer	25	100	25	100	25	100	25	100	25	100	25	100	25	100

Source: processed by researchers, 2023

Of the fourteen items of the Leadership variable (X1), there are 4 items on average strongly agree, 2 items on average agree, and 1 item on average disagree. Thus it was concluded that the leadership in the Department of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is high or good.

Frequency Distribution of Items Related to Motivational Variables (X2)

Answer	Item 1		Item 2		Item 3		Item 4		Item 5		Item 6		Item 7	
	f	%	f	%	f	%	f	%	f	%	f	%	f	%
5	15	60	19	76	7	28	7	28	-	-	17	68	21	84
4	10	40	6	24	15	60	18	72	-	-	8	32	4	16
3	-	-	-	-	3	12	-	-	2	8	-	-	-	-
2	-	-	-	-	-	-	-	-	18	72	-	-	-	-
1	-	-	-	-	-	-	-	-	5	20	-	-	-	-
Answer	25	100	25	100	25	100	25	100	25	100	25	100	25	100

Source: processed by researchers, 2023

Of the fourteen items of the Work Motivation variable (X2), there are 4 items on average strongly agree, 2 items on average agree, and 1 item on average disagree. Thus it was concluded that the leadership in the Regional Revenue Agency of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency was high or good.

Answer	Item 1		Item 2		Item 3		Item 4		Item 5	
Responden	f	%	f	%	f	%	f	%	f	%
5	-	-	-	-	-	-	6	24	21	84
4	-	-	-	-	-	-	19	76	4	16
3	3	12	6	24	6	24	-	-	-	-
2	21	84	19	76	16	64	-	-	-	-
1	1	4	-	-	3	12	-	-	-	-
Answer	25	100	25	100	25	100	25	100	25	100

Source: processed by researchers, 2023

Of the fourteen items of the Work Motivation variable (X₂), there are 4 items on average strongly agree, 2 items on average agree, and 1 item on average disagree. Thus it was concluded that the leadership in the Regional Revenue Agency of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency was high or good.

Variable	Items	r	Sig	Information
Leadership (X ₁)	X _{1.1}	0,729	0,000	Valid
	X _{1.2}	0,764	0,000	Valid
	X _{1.3}	0,614	0,000	Valid
	X _{1.4}	0,459	0,000	Valid
	X _{1.5}	0,612	0,000	Valid
	X _{1.6}	0,840	0,000	Valid
	X _{1.7}	0,688	0,000	Valid
Motivation X ₂)	X _{2.1}	0,729	0,000	Valid
	X _{2.2}	0,764	0,000	Valid
	X _{2.3}	0,614	0,000	Valid
	X _{2.4}	0,459	0,000	Valid
	X _{2.5}	0,612	0,000	Valid
	X _{2.6}	0,840	0,000	Valid
	X _{2.7}	0,688	0,000	Valid
Spirit at Work (Y)	Y _{.1}	0,582	0,000	Valid
	Y _{.2}	0,602	0,000	Valid
	Y _{.3}	0,653	0,000	Valid
	Y _{.4}	0,602	0,000	Valid
	Y _{.5}	0,355	0,000	Valid

Source: processed by researchers, 2023

Hasil pengujian reliabilitas dengan menggunakan *Alpha Cronbach* dijelaskan sebagai berikut

Variable	Alpha	Information
Leadership (X ₁)	0,9155	Reliabel
Motivation (X ₂)	0,9110	Reliabel
Spirit at work (Y)	0,8452	Reliabel

Source: processed by researchers, 2023

The table above shows that the three variables studied have Cronbach's Alpha values greater than 0.6 so that these three variables are reliable and suitable for use in the next stage of research.

The Contribution of Each Independent Variable to the Dependent Variable

Variable	R	R ²	Contribution
Leadership (X ₁)			
X _{1.1}	0,375	0,141	14,10%
X _{1.2}	0,350	0,123	12,30%
X _{1.3}	0,614	0,377	37,70%
X _{1.4}	0,602	0,363	36,30%
X _{1.5}	0,281	0,079	7,90%
X _{1.6}	0,359	0,129	12,90%
X _{1.7}	0,646	0,417	41,70%
Motivation (X ₂)			
X _{2.1}	0,375	0,141	14,10%
X _{2.2}	0,350	0,123	12,30%
X _{2.3}	0,614	0,377	37,70%
X _{2.4}	0,602	0,363	36,30%
X _{2.5}	0,281	0,079	7,90%
X _{2.6}	0,359	0,129	12,90%
X _{2.7}	0,646	0,417	41,70%

Source: processed by researchers, 2023

Discussion

Description Variable Frequency of Leadership (X1), Motivation (X2) and Employee Morale (Y)

Based on the results of the frequency distribution of the Leadership variable (X₁), the highest item is increasing the skills of subordinates or strongly agree (84%) and the lowest item is the employee receiving delegation or strongly disagreeing (20%). This means that the leadership in the Department of Revenue, Financial Management and Assets of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency has carried out the item of increasing the skills of subordinates very well where the leader holds activities or training for his employees related to his field of work according to needs. While the lack of employees receiving delegation is that in general they feel that leadership in the Service of Revenue,

Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is good but has not been able to generate trust or accept delegation to employees from the leadership.

Based on data from the frequency distribution of the Motivation variable (X2), the highest item is workplace calm or strongly agree (84%) and the lowest item is work environment conditions or strongly disagree (20%). This means that a quiet workplace in the Service of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is very good where basically a person needs a calm workplace at work so as to be able to raise enthusiasm for work. As for the lowest item of motivation, namely the condition of the work environment. This is due to the condition of a conducive working environment that is able to arouse morale at work.

Based on data from the frequency distribution of the Morale (Y) variable, the highest item is satisfaction with guarantees or strongly agrees (84%) and the lowest item is the willingness of employees to help each other or strongly disagrees (12%). This means that the leadership in the Department of Revenue, Financial Management and Assets of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency has provided guarantees so that it encourages the birth of work enthusiasm in employees. As for the lowest item, namely the spirit of cooperation between employees and leaders actually already exists but still needs to be improved or intensified.

Pengaruh Kepemimpinan (X₁) terhadap Semangat Kerja Karyawan (Y)

Sipahelut et al., (2021) say that leadership is a person's ability and readiness to influence, guide, and direct or manage other people so that they want to do something to achieve common goals. In this sense someone who wants to be recognized as a leader must have advantages in some of the functions made explicit above, namely: influencing, guiding to the ability to manage other people. If he can carry out all of these functions, practically he can be accepted by the group as a functional leader.

The results of the multiple linear regression analysis showed that the Leadership variable (X1) consisted of Opportunity to express opinions (X1.1) with a tcount of 1.940 with a significance of 0.065. Because $|tcount| < ttable$ ($1.940 < 2.069$) or $sig t > 5\%$ ($0.065 > 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.375, partially the Opportunity to express opinion variable (X1.1) has no significant effect on the Spirit variable Work (Y) if other variables remain in value. This means that if the opportunity to express opinions increases, then employee morale remains or there is an increase but does not have a significant effect on employee morale. From the descriptive analysis data it can be seen that the Opportunity to express an opinion variable indicates that the Opportunity to express an opinion in the Department of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is low.

The variable Giving direction in carrying out tasks (X1.2) has a tcount of 1.794 with a significance of 0.086. Because $|tcount| < t\ table$ ($1.794 < 2.069$) or $\text{sig } t > 5\%$ ($0.086 > 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.350, so partially the variable Providing direction in carrying out tasks (X1.2) has no significant effect on variable Morale (Y) if the other variables remain in value. This means that if the direction in carrying out tasks increases, then employee morale remains or there is an increase but does not have a significant effect on employee morale. From the descriptive analysis data it can be seen that the variable Providing direction in carrying out tasks indicates that the provision of direction in carrying out tasks in the Service of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is low.

The leadership variable gives delegation of authority (X1.3) a tcount of 3.729 with a significance of 0.001. Because $|tcount| > t\ table$ ($3.729 > 2.069$) or $\text{sig } t < 5\%$ ($0.001 < 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.614, so partially the leadership variable delegating authority (X1.3) has a significant effect on the spirit variable Work (Y) if other variables remain in value. This means that if the Leader delegates authority increases then employee morale increases or vice versa if the Leader delegates authority decreases then morale decreases. From the descriptive analysis data it can be seen that the leadership variable delegating authority indicates that the leadership delegating authority in the Department of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is high.

Task control variable (X1.4) has a tcount of 3.618 with a significance of 0.001. Because $|tcount| > t\ table$ ($3.618 > 2.069$) or $\text{sig } t < 5\%$ ($0.001 < 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.612, so partially the task control variable (X1.4) has a significant effect on the morale variable (Y) if other variables remain in value. This means that if the Leader delegates authority increases then employee morale increases or vice versa if the Leader delegates authority decreases then morale decreases. From the descriptive analysis data it can be seen that the task control variable indicates that the task control in the Service of Revenue, Financial Management and Assets of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency is high.

The obedience variable (X1.5) has a tcount of 1.404 with a significance of 0.174. Because $|tcount| < t\ table$ ($1.404 < 2.069$) or $\text{sig } t > 5\%$ ($0.174 > 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.281, so partially the Obedience variable (X1.5) has no significant effect on the Morale variable (Y) if other variables remain in value. This means that if obedience increases, employee morale remains or there is an increase but does not have a significant effect on employee morale. From the descriptive analysis data it can be seen that the Obedience variable indicates that the Obedience in the Office of Revenue, Financial Management and Assets of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency is low.

Variable Employees receive delegation (X1.6) tcount of 1.844 with a significance of 0.078. Because $|tcount| < ttable$ ($1.844 < 2.069$) or $sig\ t > 5\%$ ($0.078 > 0.05$) the value of the partial regression coefficient (standardized coefficients beta) is 0.359 so partially the employee variable receives delegation (X1.6) has no significant effect on the morale variable (Y) if other variables remain in value. This means that if the employee receives the delegation increases, the employee morale remains or there is an increase but does not have a significant effect on employee morale. From the descriptive analysis data it can be seen that the variable Employees receiving delegation indicates that Employees receiving delegations at the Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is low.

Variable Adding skills to subordinates (X1.7) has a tcount of 4.057 with a significance of 0.000. Because $|tcount| > t\ table$ ($4.794 < 2.069$) or $sig\ t < 5\%$ ($0.000 < 0.05$) and the partial regression coefficient (standardized coefficients beta) of 0.646, partially the employee variable receiving delegation (X1.7) has a significant effect on the morale variable (Y) if other variables remain in value. This means that if adding employee skills increases then employee morale increases or vice versa if adding employee skills decreases then morale decreases. From the descriptive analysis data it can be seen that the task control variable indicates that increasing the skills of employees in the Office of Revenue, Financial Management and Assets of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency is high.

Leadership in this study consists of indicators (1) Leader's Role (consisting of items Opportunity to express opinions, Providing direction in carrying out tasks, Leaders delegating authority and Controlling tasks); (2) Followers (consisting of Compliance items, Employees receive delegation of authority); and (3) Organizational Situation (consisting of the item Improving the skills of subordinates), while morale consists of indicators (1) Absence (consisting of the item Attendance of employees); (2) Collaboration (consisting of items Spirit of cooperation between employees and management, Willingness of all employees to help each other); (3) Satisfaction (consisting of items Satisfaction with work environment and Satisfaction with guarantees).

The results of research at the Service of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency show 3 items out of 7 items of poor or moderate leadership and these four must be considered by leaders in the Office of Revenue, Financial Management and Assets Office Technical Implementation Unit (UPTD) Singosari Malang Regency while for work enthusiasm in the Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is high. For this reason, morale needs to be increased again, namely by increasing leadership even higher.

The results of this study are in line with some of the results of previous studies by Comunian & England, (2020); Salim & Ernanda, (2023); Setyowati et al., (2017) which states that there is a partially significant influence between leadership on employee morale.

The Influence of Motivation (X2) on Employee Morale (Y)

Al-Musadieq et al., (2018); Luthans & Stajkovic, (1998); Nguyen et al., (2020) suggests that humans will usually do something if they have the will to do so. This will depends on something that triggers it. Likewise, this spark of will can be strong or weak. This spark is called a motive. Motives are usually directed towards something or a goal. People's motivation to do something depends on the magnitude of the motive to achieve the desired goal. It is realized that humans are different from one another, not only in the way of doing things but also in their willingness to do it.

From the results of the multiple linear regression analysis conducted, it shows that the motivational variable (X2), which consists of the wage magnitude variable (X2.1), has a tcount of 1.940 with a significance of 0.065. Because $|tcount| < ttable$ ($1.940 < 2.069$) or $sig\ t > 5\%$ ($0.065 > 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.375, so partially the variable amount of wages (X2.1) has no significant effect on the variable Morale (Y) if other variables remain in value. This means that if the amount of wages increases, then employee morale remains or there is an increase but does not have a significant effect on employee morale. From the descriptive analysis data, it can be seen that the variable amount of wages indicates that the amount of wages in the Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is low.

The payroll system variable (X2.2) has a tcount of 1.794 with a significance of 0.086. Because $|tcount| < t\ table$ ($1.794 < 2.069$) or $sig\ t > 5\%$ ($0.086 > 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.350, so partially the payroll system variable (X2.2) has no significant effect on the variable Morale (Y) if the other variables remain in value. This means that if the payroll/wages system increases then employee morale remains or there is an increase but does not have a significant effect on employee morale. From the descriptive analysis data it can be seen that the payroll system variable shows that the payroll/wages system at the Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is low.

Incentives variable (X2.3) has a tcount of 3.729 with a significance of 0.001. Because $|tcount| > t\ table$ ($3.729 > 2.069$) or $sig\ t < 5\%$ ($0.001 < 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.614 so partially the provision of incentives variable (X2.3) has a significant effect on the variable Morale (Y) if other variables remain in value. This means that if the payroll/incentive system increases, employee morale increases or vice versa if incentives decrease, morale decreases. From the descriptive analysis data it can be seen that the variable of giving incentives shows that the giving of incentives in the Office of Revenue, Financial Management and Assets of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency is high.

The basic variable for providing incentives (X2.4) has a tcount of 3.618 with a significance of 0.001. Because $|tcount| > t\text{ table}$ ($3.618 > 2.069$) or $\text{sig } t < 5\%$ ($0.001 < 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.602 so partially the basic variable of incentives (X2.4) has a significant effect on the variable Morale (Y) if other variables remain in value. This means that if the basis for providing incentives increases then employee morale increases or vice versa if the basis for providing incentives decreases then morale decreases. From the descriptive analysis data it can be seen that the basic variable for giving incentives shows that the basis for giving incentives at the Service of Revenue, Financial Management and Assets of the Service Technical Implementation Unit (UPTD) Singosari Malang Regency is high.

Working environment condition variable (X2.5) tcount is 1.404 with a significance of 0.174. Because $|tcount| < t\text{ table}$ ($1.404 < 2.069$) or $\text{sig } t > 5\%$ ($0.174 > 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.281, so partially the working environment condition variable (X2.6) has no significant effect on the spirit variable work (Y) if other variables remain in value. This means that if the working environment conditions increase, the employee morale remains or there is an increase but does not have a significant effect on employee morale. From the descriptive analysis data it can be seen that the working environment condition variable indicates that the working environment conditions in the Department of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is low.

The variable number of jobs (X2.6) has a tcount of 1.844 with a significance of 0.078. Because $|tcount| < t\text{ table}$ ($1.844 < 2.069$) or $\text{sig } t > 5\%$ ($0.078 > 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.359, so partially the number of jobs variable (X2.6) has no significant effect on the morale variable (Y) if other variables remain in value. This means that if the working environment conditions increase, the employee morale remains or there is an increase but does not have a significant effect on employee morale. From the descriptive analysis data it can be seen that the number of jobs variable indicates that the number of jobs in the Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is low.

Workplace calm variable (X2.7) has a tcount of 4.057 with a significance of 0.000. Because $|tcount| > t\text{ table}$ ($4.794 > 2.069$) or $\text{sig } t < 5\%$ ($0.000 < 0.05$) and the partial regression coefficient (standardized coefficients beta) is 0.646, so partially the variable tension of the workplace (X2.7) has a significant effect on the variable morale (Y) if other variables remain in value. This means that if the calmness of the workplace increases, the morale of the employees increases or vice versa if the tension in the workplace decreases, the morale decreases. From the descriptive analysis data it can be seen that the variable quietness of the workplace indicates that calmness of the workplace in the Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency is high.

Work motivation in this study consists of indicators (1) Wages (consisting of items Amount of wages, Payroll/wages system, Providing incentives, Basis for providing incentives); (2) Physical condition of the workplace (consisting of the item Working environment conditions); and (3) Security (consisting of items Number of jobs, Peace of the workplace), while morale consists of indicators (1) Absence (consisting of items Attendance of employees); (2) Collaboration (consisting of items Spirit of cooperation between employees and management, Willingness of all employees to help each other); (3) Satisfaction (consisting of items Satisfaction with work environment and Satisfaction with guarantees).

The results of research at the Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency showed 3 out of 7 motivational items were lacking or moderate. For this reason, morale needs to be increased even higher. namely by motivating employees even higher. The results of this study are in line with some of the results of previous studies (Endang Kristina, 2000; S Pantja Djati, 2002).

The Effect of Leadership (X1) and Motivation (X2) on Employee Morale (Y)

From the results of research at the Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency using the F test shows an Fcount of 4.372 (significance F = 0.000). So Fcount > Ftable (4.372 > 2.060) or Sig F < 5% (0.000 < 0.05). This means that together the variables Leadership (X1) and Motivation (X2) have a significant effect on the Morale variable (Y). The magnitude of the influence of Leadership (X1) and Motivation (X2) on Morale (Y) is 54.7%. So if leadership and motivation increase together it will result in an increase in employee morale and vice versa if leadership and motivation decrease together it will result in a decrease in the increase in employee morale. The results of this study are in line with some of the results of previous studies (Yunni Ari H, 1999; Irwan Harmawan, 2001; S Pantja Djati, 2002).

From the results of the multiple linear regression analysis that has been carried out, the results show that the variables Leadership (X1) and Motivation (X2) have the same effect on the Morale Variable (Y) and the Skills Adding of subordinates variable (X1.7) are more dominant on the Leadership variable and the variable Satisfaction with guarantees (X2.7) is more dominant in the motivation variable than other variables, where this can be seen from the value of the regression coefficients (standardized coefficients beta) on the variable Adding skills of subordinates of 0.646 which shows the greatest value compared to with the value of the regression coefficients (standardized coefficients beta) of other variables on the variable Leadership (X1) and the value of the regression coefficients (standardized coefficients beta) of 0.646 which shows the largest value compared to the values of the regression coefficients (standardized coefficients beta) of other variables on the variable Motivation (X1). So to maximize employee morale, leaders must equally focus on improving leadership and employee motivation in the institutions they lead.

The results of this study are based on the theory put forward by I.G. Wursanto, where in the Regional Government environment, work enthusiasm does not just arise, but arises because of the mental aspects of a person who can provide enthusiasm for work in the form of individual morale and group morale, and is in line with research from Endang Kristina (2000) that the variable motivation has a dominant influence on morale.

CONCLUSION

From the results of research at the Department of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency, it can be concluded as follows: (1) Leadership and work motivation in the Service Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency has a significant influence partially on employee morale. (2) Leadership and work motivation in the Service Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency have a significant influence simultaneously on employee morale. (3) Leadership in the Service Office of Revenue, Financial Management and Assets Service Technical Implementation Unit (UPTD) Singosari Malang Regency becomes the dominant influence because the trigger for employee morale is a leadership style that is able to provide comfortable working conditions and can also prosper employees.

REFERENCES

- Abu Hassan Asaari, M. H., Mat Desa, N., & Subramaniam, L. (2019). Influence of Salary, Promotion, and Recognition toward Work Motivation among Government Trade Agency Employees. *International Journal of Business and Management*, 14(4), 48. <https://doi.org/10.5539/ijbm.v14n4p48>
- Adha, R. N., Qomariah, N., & Hafidzi, A. H. (2019). Pengaruh Motivasi Kerja, Lingkungan Kerja, Budaya Kerja Terhadap Kinerja Karyawan Dinas Sosial Kabupaten Jember. *Jurnal Penelitian IPTEKS*, 4(1), 47. <https://doi.org/10.32528/ipteks.v4i1.2109>
- Aditya, E. (2021). The Effect of Leadership Behavior , Organizational Justice and Employee Engagement on Employee Performance at Consultant X. 6(8).
- Al-Musadieq, M., Nurjannah, N., Raharjo, K., Solimun, S., & Achmad Rinaldo Fernandes, A. (2018). The mediating effect of work motivation on the influence of job design and organizational culture against HR performance. *Journal of Management Development*, 37(6), 452–469. <https://doi.org/10.1108/JMD-07-2017-0239>
- Alam, M. N., Alias, R. B., & Alias, R. (2018). The mediating role of employee work motivation in the relationship between social compliance and employee productivity: A conceptual framework. *International Journal of Development and Sustainability*, 7(6), 2528–2540. www.isdsnet.com/ijds

- Aldi, Y., & Susanti, F. (2019). Pengaruh Stress Kerja Dan Motivasi Kerja Terhadap Prestasi Kerja Karyawan Pada Pt. Frisian Flag Indonesia Wilayah Padang. <https://doi.org/10.31227/osf.io/et4rn>
- Alfian, A., & Afrial, D. (2020). Pengaruh Kepemimpinan, Motivasi dan Disiplin Kerja terhadap Kinerja Karyawan. *Jurnal Pundi*, 3(2), 91. <https://doi.org/10.31575/jp.v3i2.169>
- Andriani, S., Kesumawati, N., & Kristiawan, M. (2018). The influence of the transformational leadership and work motivation on teachers performance. *International Journal of Scientific and Technology Research*, 7(7), 19–29.
- Areiqat, A. Y., Hamdan, Y., Zamil, A. M. A., & Aldabbagh, I. (2020). True workplace diversity: A key ingredient for business success, regardless of the Industry or Company Size. *Talent Development & Excellence*, 12(2), 2304–2314. https://www.researchgate.net/publication/344726486_True_Workplace_Diversity_A_Key_Ingredient_for_Business_Success_Regardless_of_the_Industry_or_Company_Size
- Arif, M., Maulana, T., & Lesmana, M. T. (2020). Pengaruh Disiplin Kerja dan Kemampuan Kerja Terhadap Prestasi Kerja Karyawan. *Jurnal Humaniora*, 4(1), 106–119.
- Bhaduri, R. M. (2019). Leveraging culture and leadership in crisis management. *European Journal of Training and Development*, 43(5–6), 554–569. <https://doi.org/10.1108/EJTD-10-2018-0109>
- Breaugh, J., Ritz, A., & Alfes, K. (2018). Work motivation and public service motivation: disentangling varieties of motivation and job satisfaction. *Public Management Review*, 20(10), 1423–1443. <https://doi.org/10.1080/14719037.2017.1400580>
- By, R. T. (2021). Leadership: In Pursuit of Purpose. *Journal of Change Management*, 21(1), 30–44. <https://doi.org/10.1080/14697017.2021.1861698>
- Cahya, A. D., Damare, O., & Harjo, C. (2021). Pengaruh Kompensasi dan Disiplin Kerja terhadap Kinerja Karyawan Warung Padang Upik. *Economics and Digital Business Review*, 2(2), 214–221. <https://doi.org/10.37531/ecotal.v2i2.86>
- Cho, J., Schilpzand, P., Huang, L., & Paterson, T. (2021). How and When Humble Leadership Facilitates Employee Job Performance: The Roles of Feeling Trusted and Job Autonomy. *Journal of Leadership and Organizational Studies*, 28(2), 169–184. <https://doi.org/10.1177/1548051820979634>
- Comunian, R., & England, L. (2020). Creative and cultural work without filters: Covid-19 and exposed precarity in the creative economy. *Cultural Trends*, 29(2), 112–128. <https://doi.org/10.1080/09548963.2020.1770577>
- Cortellazzo, L., Bruni, E., & Zampieri, R. (2019). The role of leadership in a digitalized world: A review. *Frontiers in Psychology*, 10(AUG), 1–21. <https://doi.org/10.3389/fpsyg.2019.01938>
- Darmiati, D., Kristiawan, M., & Rohana, R. (2020). The Influence of School Leadership and Work Motivation toward Teacher's Discipline. *Journal of Social Work and Science Education*, 1(1), 32–44. <https://doi.org/10.52690/jswse.v1i1.8>

- Diana, R., Ahmad, S., & Wahidy, A. (2020). Pengaruh Motivasi Kerja dan Komunikasi Interpersonal Terhadap Kinerja Guru. *Jurnal Pendidikan Tambusai*, 4(3), 1828–1835.
- Galbreath, J., & Rogers, T. (1999). Customer relationship leadership: A leadership and motivation model for the twenty-first century business. *TQM Magazine*, 11(3), 161–171. <https://doi.org/10.1108/09544789910262734>
- Gumus, S., Bellibas, M. S., Esen, M., & Gumus, E. (2018). A systematic review of studies on leadership models in educational research from 1980 to 2014. *Educational Management Administration and Leadership*, 46(1), 25–48. <https://doi.org/10.1177/1741143216659296>
- Hauff, S., Felfe, J., & Klug, K. (2020). High-performance work practices, employee well-being, and supportive leadership: spillover mechanisms and boundary conditions between HRM and leadership behavior. *International Journal of Human Resource Management*, 0(0), 1–29. <https://doi.org/10.1080/09585192.2020.1841819>
- Hidayat, S., Lubis, A. R., & Majid, M. (2019). Pengaruh Gaya Kepemimpinan, Kerjasama Tim Dan Kompensasi Terhadap Kinerja Karyawan Melalui Kepuasan Kerja Pada Pt. Dunia Barusa Banda Aceh. *Jurnal Perspektif Ekonomi Darussalam*, 5(1), 84–98. <https://doi.org/10.24815/jped.v5i1.14088>
- Jordan, S. L., Ferris, G. R., Hochwarter, W. A., & Wright, T. A. (2019). Toward a Work Motivation Conceptualization of Grit in Organizations. *Group and Organization Management*, 44(2), 320–360. <https://doi.org/10.1177/1059601119834093>
- Jufrizen. (2018). Peran Motivasi Kerja Dalam Memoderasi Pengaruh Kompensasi Dan Disiplin Kerja Terhadap Kinerja Karyawan. *The National Conferences Management and Business (NCMAB)*, 405–424.
- Kadri, M., & Syamsir. (2020). The Influence of Leadership Behavior of Employee Service Quality in the Employee Office and Human Resources Development in South Pesisir District. *125(Icpapg 2019)*, 15–19. <https://doi.org/10.2991/aebmr.k.200305.175>
- Kusumasari, I. R. (2022). Pengaruh Motivasi Kerja dan Disiplin Kerja terhadap Kinerja Karyawan. *Majalah Ilmiah Dian Ilmu*, 21(2), 186. <https://doi.org/10.37849/midi.v21i2.287>
- Liana, W. (2020). Pengaruh Motivasi terhadap Produktivitas Karyawan PT Telkom Indonesia, Tbk Cabang Palembang. *Jurnal Nasional Manajemen Pemasaran & SDM*, 1(01), 65–72. <https://doi.org/10.47747/jnmpsdm.v1i01.25>
- Luthans, F., & Stajkovic, A. D. (1998). Going Beyond Traditional Motivational and Behavioral Approaches. *Organizational Dynamics*, Spring, 62–74.
- Maharani, A., & Lo, S. J. (2021). The Effects of Leadership Behavior , Competency , and Reward Management on Employee Performance at Xyz Inc. 6(8), 705–709.
- Mahmoud, A. B., Reisel, W. D., Grigoriou, N., Fuxman, L., & Mohr, I. (2020). The reincarnation of work motivation: Millennials vs older generations. *International Sociology*, 35(4), 393–414. <https://doi.org/10.1177/0268580920912970>

- Mahto, R. V., & McDowell, W. C. (2018). Entrepreneurial motivation: a non-entrepreneur's journey to become an entrepreneur. *International Entrepreneurship and Management Journal*, 14(3), 513–526. <https://doi.org/10.1007/s11365-018-0513-8>
- Maryani, Y., Entang, M., & Tukiran, M. (2021). The Relationship between Work Motivation , Work Discipline and Employee Performance at the Regional Secretariat of Bogor City. *International Journal of Social and Management Studies (IJOSMAS)*, 02 No. 02(02), 1–16. <https://ijosmas.org/index.php/ijosmas/article/view/14>
- Mora, Z., Suharyanto, A., & Yahya, M. (2020). Effect of Work Safety and Work Healthy Towards Employee's Productivity in PT. Sisirau Aceh Tamiang. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 3(2), 753–760. <https://doi.org/10.33258/birci.v3i2.887>
- Nguyen, P. T., Yandi, A., & Mahaputra, M. R. (2020). Factors That Influence Employee Performance: Motivation, Leadership, Environment, Culture Organization, Work Achievement, Competence and Compensation (A STUDY OF HUMAN RESOURCE MANAGEMENT LITERATURE STUDIES). *Article Information*, 1(4), 645–662. <https://doi.org/10.31933/DIJDBM>
- Niati, D. R., Siregar, Z. M. E., & Prayoga, Y. (2021). The Effect of Training on Work Performance and Career Development: The Role of Motivation as Intervening Variable. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 4(2), 2385–2393. <https://doi.org/10.33258/birci.v4i2.1940>
- Nuning Nurma Dewi, E. R. I. M. (2018). Pengaruh Kompensasi, Gaya Kepemimpinan Dan Organizational Behavior Citizenship (Ocb) Terhadap Kinerja Karyawan Pt Laziza Chicken & Pizza. *Ecopreneur.12*, 1(1), 1. <https://doi.org/10.51804/econ12.v1i1.190>
- Rizky, M. C., & Ardian, N. (2019). Enhance Employee Performance for Increase Work Motivation on Universitas Pembangunan Panca Budi Medan. *International Journal in Management and Social Science*, 07(08), 2321–1784.
- Saleh, A. R., & Utomo, H. (2018). Pengaruh Disiplin Kerja, Motivasi Kerja, Etos Kerja Dan Lingkungan Kerja Terhadap Produktivitas Kerja Karyawan Among Makarti, 11(1), 28–50. <https://doi.org/10.52353/ama.v11i1.160>
- Salim, F., & Ernanda, Y. (2023). Effect of work discipline , work environment and work motivation on employee performance at PT . *Autostar Mandiri Technotama*. 6(1), 5–9.
- Scaffidi Abbate, C., & Di Nuovob, S. (2013). Motivation and personality traits for choosing religious tourism. A research on the case of Medjugorje. *Current Issues in Tourism*, 16(5), 501–506. <https://doi.org/10.1080/13683500.2012.749844>
- Sembiring, M., & Tanjung, H. (2021). Efek Mediasi Kepuasan Kerja Pada Pengaruh Motivasi Dan Kemampuan Kerja Terhadap Kinerja Pegawai. *Jurnal Ilmiah Magister Manajemen*, 4(1), 131–144.
- Setyawati, A., Azadilah, F., Sugangga, R., Rahma, A., & Maula, F. I. (2023). The Challenges Of SMEs In Improving Team Work Discipline Affected By Motivation And Leadership In SMES In Malang Raya.

- Setyowati, R., Lambey, L., & Rumokoy, F. S. (2017). the Effect of Leadership, Work Environment, and Discipline on Employees' Productivity At Pt. Amri Margatama Capital. *The Effect of Leadership...* 4515 *Jurnal EMBA*, 5(3), 4515–4524.
- Sipahelut, J. O., Erari, A., & Rumanta, M. (2021). The Influence of Work Discipline, Work Ethos and Work Environment on Employee Work Achievement: *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 4(2), 2869–2882. <https://doi.org/10.33258/birci.v4i2.1996>
- Siti, Nur Aisyah & Wardani, R. (2020). Pengaruh Gaya Kepemimpinan Terhadap Kinerja Karyawan Siti. *Bulletin of Management and Business*, 1(1), 42–50.
- Sitopu, Y. B., Sitinjak, K. A., & Marpaung, F. K. (2021). The Influence of Motivation, Work Discipline, and Compensation on Employee Performance. *Golden Ratio of Human Resource Management*, 1(2), 72–83. <https://doi.org/10.52970/grhrm.v1i2.79>
- Sudiardhita, K. I. R., Mukhtar, S., Hartono, B., Herlitha, Sariwulan, T., & Nikensari, S. I. (2018). The effect of compensation, motivation of employee and work satisfaction to employee performance PT. Bank XYZ (Persero) Tbk. *Academy of Strategic Management Journal*, 17(4), 1–14.
- Susanto, N. (2019). Pengaruh Motivasi Kerja, Kepuasan Kerja, dan Disiplin Kerja Terhadap Kinerja Karyawan Pada Divisi Penjualan PT Rembaka. *Agora*, 7(1), 6–12.
- Van Wart, M., Roman, A., Wang, X. H., & Liu, C. (2019). Operationalizing the definition of e-leadership: identifying the elements of e-leadership. *International Review of Administrative Sciences*, 85(1), 80–97. <https://doi.org/10.1177/0020852316681446>
- Yantika, Y., Herlambang, T., & Rozzaid, Y. (2018). Pengaruh Lingkungan Kerja, Etos Kerja, Dan Disiplin Kerja Terhadap Kinerja Karyawan (Studi Kasus Pada Pemkab Bondowoso). *Jurnal Manajemen Dan Bisnis Indonesia*, 4(2), 174. <https://doi.org/10.32528/jmbi.v4i2.1760>
- Yunita Sari, Noviansyah, C. paramti. (2018). Pengaruh Kepemimpinan, Kompensasi dan Penempatan Kerja terhadap Kinerja Karyawan pada PT Bakti Nugraha Yuda (Energy) Pltu Batubara. *Angewandte Chemie International Edition*, 6(11), 951–952.