

## **The Influence of Leadership and Workload to Employee Performance With Work Environment as Mediating Variable in Medium Customs and Excise Office of Ambon**

**Agustu Atihuta**

Universitas Terbuka, Indonesia  
e-mail: 530038437@ecampus.ut.ac.id

### **Abstrak**

The purpose of this study is to analyze leadership and workload that affects the performance of employees in Medium Customs and Excise Office of Ambon with work environment as mediating variable. The methodology used in this study uses quantitative methods. The population in this study is all employees and leaders at the all levels at the Medium Customs and Excise Office of Ambon. The respondents involved in this study were 55 employees of Medium Customs and Excise Office of Ambon. The questionnaire used for the study is likert scale method. The results of the questionnaire were processed using PLS-SEM. The results of this study indicate that leadership has significant effect to employee performance and minor effect with work environment as mediating variable. However, workload has negative effect to employee performance but work environment provide opposite effect to employee performance. Work environment serves positive outcomes to employee performance.

**Keywords:** Leadership; Workload; Work Environment; Employee Performance

### **Abstract**

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh kepemimpinan dan beban kerja dengan lingkungan kerja sebagai variabel intervening terhadap kinerja pegawai Kantor Pengawasan Dan Pelayanan Bea Cukai Ambon. Metode yang digunakan dalam penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini adalah seluruh pegawai dan pemimpin setingkat di Kantor Pengawasan Dan Pelayanan Bea Cukai Ambon. Jumlah responden dalam penelitian ini adalah 55 pegawai di Kantor Pengawasan Dan Pelayanan Bea Cukai Ambon yang mengisi kuesioner dengan metode skala likert. Hasil kuesioner diolah menggunakan PLS-SEM. Hasil dari penelitian ini menunjukkan bahwa variabel kepemimpinan berpengaruh terhadap kinerja karyawan secara langsung dan tidak langsung dengan lingkungan kerja sebagai variabel intervening. Variabel beban kerja berpengaruh negatif terhadap kinerja karyawan namun memiliki pengaruh positif terhadap kinerja pegawai dengan lingkungan kerja sebagai variabel intervening. Selain itu variabel lingkungan kerja berpengaruh terhadap kinerja pegawai.

**Kata Kunci:** Kepemimpinan; Beban Kerja; Lingkungan Kerja; Kinerja Karyawan

### **PENDAHULUAN**

Government agencies are one of the agencies that get the spotlight in terms of performance. This is because the government functions attached to public services are required to always achieve their best performance by periodically submitting the results of accountability reports on the performance of government agencies. One government agency that is currently in the spotlight is the Directorate General of Customs and Excise.

The performance assessment of the Medium Customs and Excise Office of Ambon based on indicators of employee performance targets is in the "good" predicate with a range value of >80. However, what is of concern is that the decrease in the number of employees from year to year has a significant impact on performance appraisal at the end of 2020. This shows that the decreasing number of employees of the Medium Customs and Excise Office of Ambon, the target for employee performance has decreased sharply to an average figure. an average of 86.5 which was originally in the previous year at 85.3. This problem in performance appraisal is an important focus for the leaders of the Medium Customs and Excise Office of Ambon to improve their performance.

Leadership has an important role in improving the performance of an organization. (Agustini, 2010). In addition to leadership, another factor that can affect performance is workload. The number of tasks and responsibilities assigned to an employee can affect the results achieved on his performance. The important role of quantity and quality of completion is the weight of the workload which will be an indicator of performance achievement (Hasibuan, 2011). Research conducted by Raziq (2015) explains that the work environment as an intervening variable is able to provide a positive relationship between the influence of leadership and workload on employee performance.

Based on the background of the problems described above, the following problems are formulated: "1) Does leadership have a positive effect on the work environment? 2) Does the workload have a negative effect on the work environment? 3) Does the work environment have a positive effect on performance? 4) Does leadership have a positive effect on performance? 5) Does workload have a negative effect on performance? 6) Does the work environment mediate the influence of leadership on performance? 7) Does the work environment mediate the effect of workload on performance?"

Mangkunegara (2014:9) definition of performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. According to Andrew in Anwar (2012:10) suggests that employee appraisal is a systematic evaluation of employee work and potential that can be developed. From this description it can be concluded that performance is the result of work in quality and quantity carried out by a person with the abilities and responsibilities given to him in carrying out his duties. Performance in this study refers to the performance of employees who work in a government agency.

If supported by a good and conducive organizational environment, employees can optimize their performance and show achievement at work. Mangkunegara (2014:16), a good work environment factor must be considered by the organization, because the work environment of the organization also affects performance improvement. According to Margono (2018), the work environment is a set of things or factors that can directly or indirectly affect an organization or company and which will have a positive or negative impact on the performance and work environment of employees.

Leadership has an effect on performance because the leader is able to behave in a directive manner in making work procedures which means directing and explaining what his work team must do in achieving organizational goals. Leaders can use supportive behavior to improve group cohesiveness and foster a positive climate so that employees/employees who work in these organizations/agencies have one goal and agree to be achieved together so that it affects performance (Enny, 2015). Rivai and Mulyadi (2012:3) define leadership as an activity that influences the behavior of others so that it can be guided to achieve certain goals. Leadership is defined as the behavior of a leader in encouraging and influencing good morale to his subordinates (Agustini, 2010).

Research conducted by Ismunawan (2013) shows that leadership has an effect on performance. It can be said that leadership is intended to provide direction on an ongoing basis (continuous) towards the human resources of an organization/an agency and its processes in achieving performance. Another study also conducted by Al-Shobaki, et al. (2010); Zehir (2010); and Tinuke, et al. (2012) have found that workload has a strong relationship and influence on performance

Workload is a collection or several activities that must be completed within a specified time period by an organizational unit. The amount of duties and responsibilities assigned to an employee can affect the results obtained. The important role of quantity and quality of completion is the weight of the workload which will be an indicator of performance achievement (Hasibuan, 2011). Meshkati in Tarwaka (2015) argues, workload can be interpreted as a difference between the capacity or ability of workers and the demands of the work that must be faced. Given that human work is both mental and physical, everyone has a different level of workload. Moreover, workload can also be a source of dissatisfaction because it is caused by an overload of work.

Therefore, the following hypothesis were purposed:

- H<sub>1</sub> : Leadership has a positive effect on the work environment
- H<sub>2</sub> : Workload has a negative effect on the work environment
- H<sub>3</sub> : The work environment has a negative effect on performance
- H<sub>4</sub> : Leadership has a positive effect on performance
- H<sub>5</sub> : Workload has a negative effect on performance
- H<sub>6</sub> : The work environment mediates the effect leadership on performance
- H<sub>7</sub> : The work environment mediates the effect workload on performance

## RESEARCH METHOD

This study uses multiple linear regression analysis with path analysis, which is the analysis needed to test research hypotheses using intervening variables. This study uses a questionnaire instrument with a likert scale)1-5 as the measurement scale.

The population in this study were all employees in the Medium Customs and Excise Office of Ambon. The sample in this study was selected using the total sampling method, namely 55 employees in the Medium Customs and Excise Office of Ambon.

To analyze this research, two equations are used as follows:

$$Y = \rho_{yx1} X1 + \rho_{yx2} X2 + \rho_y \epsilon_1$$
$$Z = \rho_{zx1} X1 + \rho_{zx2} X2 + \rho_{zy} Y + \rho_z \epsilon_2$$

Where:

- X1 = Leadership
- X2 = Workload
- Y = Employee Performance
- Z = Work Environment
- $\rho$  = Correlation coefficient

The measurement model in this study consists of validation and reliability tests:

### 1. Validation Test

This test is to test the reliability and ability of the research instrument to measure what should be measured from a construct or indicator. The validation test consists of convergent validation (loading factor and Average Variance Extracted/AVE) and discriminant validation (former Lecker and cross loading).

### 2. Reliability Test

This test is conducted to see the internal consistency of the measuring instrument. In PLS reliability test can be done by two methods, namely Cronbach's alpha and composite reliability (CR). from the value of Cronbach's Alpha and Composite Reliability (CR) theoretically CR is better in measuring internal consistency, the limit value of CR or Cronbach's Alpha is 0.7

While the structural model analysis in this study uses inner mode testing:

1. R-square test: to determine the value of the exogenous variable to the endogenous value is based on R<sup>2</sup>.
2. Path coefficient test of significance: to show the relationship between positive or negative variables, the path coefficient value is in the range 0 – 1.
3. Predictor variable: Test the predictor variable effect size (f<sup>2</sup>) as an indication of whether the predictor variable/exogenous latent variable has a large (0.35), moderate (0.15) or small (0.02) effect.
4. Structural model total variable test: Estimated path coefficient which states the significant relationship between paths to see the strength of the relationship between variables.

## RESULTS AND DISCUSSIONS

### Results of the Analysis of the Measurement Model / Outer Model

#### 1. Validity Test

a. Loading Factor

Loading Factor is a value generated by the indicator to measure the variable, with a limit value of 0.7. The results of the convergent validation test can be seen as follows:

**Table 1. Convergent Validation Test Results**

Variable	Indicator	Corrected item-total correlation	Conclusion
Leadership (X1)	KP1	0.868	Valid ( $\geq 0.70$ )
	KP2	0.887	
	KP3	0.920	
	KP4	0.933	
	KP5	0.862	
	KP6	0.835	
	KP7	0.734	
	KP8	0.735	
	KP9	0.742	
	KP10	0.809	
Workload (X2)	BK1	0.742	Valid ( $\geq 0.70$ )
	BK2	0.708	
	BK3	0.874	
	BK4	0.815	
	BK5	0.913	
	BK6	0.815	
	BK7	0.857	
	BK8	0.725	
	BK9	0.782	
	BK10	0.718	
Work Environment (Z)	LK1	0.777	Valid ( $\geq 0.70$ )
	LK2	0.853	
	LK3	0.987	
	LK4	0.718	
Kinerja (Y)	K1	0.829	Valid ( $\geq 0.70$ )
	K2	0.874	
	K3	0.875	
	K4	0.710	
	K5	0.847	
	K6	0.820	
	K7	0.833	
	K8	0.795	
	K9	0.828	
	K10	0.760	

Source: Processed Data, 2021

Based on table 1 above, it can be concluded that from all statements in the questionnaire, each indicator has a loading factor value above 0.7. This means that all constructs on all variables are declared valid.

b. Average Variance Extracted (AVE)

In addition to the results of the loading factor test, the measurement of the convergent validation test was also carried out on the Average Variance Extracted (AVE) value owned by each variable with a standard value of  $> 0.5$ . The following is the value of the Average Variance Extracted (AVE) in the discriminant validity test.

**Table 2. Average Variance Extracted (AVE) Test Results**

Variabel	Varians Rata-rata Diekstraksi (VRD)
Leadership	0.856
Workload	0.788
Work Environment	0.750
Performance	0.760

Source: Processed Data, 2021

Based on table 2 above, it can be concluded that this test was carried out to measure the amount of variance caused by each of the total variable constructs. The value seen in this test is the average variance extracted (AVE) value on all variables obtained as an estimation result where the value is  $> 0.50$  so that it can be declared valid.

## 2. Reliability Test

Reliability testing is carried out to find indications of whether the indicators are in accordance with the reality that occurs and is felt by the respondents. Reliability testing in this study uses two measurements, namely the value of Cronbach alpha and composite reliability. Measurement of Cronbach alpha measures the reliability of indicators and composite reliability measures the consistency of the results of research respondents' answers.

**Tabel 3. Reliability Test Results**

Variable	Alpha Cronbach	Keandalan Komposit
Leadership	0.718	0.784
Workload	0.822	0.818
Work Environment	0.935	0.947
Performance	0.850	0.881

Source: Processed Data, 2021

Based on table 3 above, it can be concluded that the construct for all variables meet the reliable criteria. This is indicated by the value of Cronbach's Alpha and composite reliability obtained from the estimation results of SmartPLS.

## 3. Multicollinearity Test

The multicollinearity test in this study was used to determine the intercollinearity relationship between exogenous variables. The value of Variance Inflation Factor (VIF)  $> 10$  indicates that there are indications of multicollinearity symptoms.

**Tabel 4. Multicollinearity Test Results**

Variable	VFI Value	VIF < 10 There is no multicollinearity
Leadership	2.418	
Workflow	2.566	
Work Environment	1.738	

Source: Processed Data, 2021

Based on table 4 above, it can be concluded that the VIF value for each variable is far below 10 or the VIF value  $< 10$ . Thus, it can be concluded that each exogenous variable has no relationship with each other.

Structural Model Analysis (Structural Model) / Inner Model

### 1. Analysis of the Value of Endogenous Variables

R Square test analysis was carried out to determine the value of the exogenous variable to the endogenous value based on R<sup>2</sup>, from the analysis process the R square value was obtained as follows:

$$R^2 = 0.634 \times 100 \% = 63.4 \%$$

From the calculation, It can be concluded that the performance variable is influenced by exogenous variables by 63.4%, while the remaining 36.6% is possibly influenced by variables other than the seven exogenous variables studied.

**Table 5. Test Results of R Square**

Dependent Variable	R Square	Adjusted R Square
Performance	0.634	0.612

Source: Processed Data, 2021

Based on the results of the R Square test that has been carried out, it can be concluded that the independent variable has a large influence on the dependent variable with an overall value of 63.4%.

## 2. Path Coefficient Analysis

Analysis of the path coefficient value is to show the relationship between positive or negative variables.

**Tabel 6. Path Coefficient Analysis**

Variable	Auditor Performance
Leadership	0.683
Workload	-0.876
Work Environment	0.170

Source: Processed Data, 2021

Based on table 6, it's shown that the path value in the range 0 – 1 which is positive on performance is the leadership and work environment variables. This means that the higher the leadership and work environment, the higher the employee's performance, while the workload variable has a negative coefficient, which means that the higher the workload, the lower the resulting performance.

## 3. Analysis of Significance Value

The significance value test is used for stated significant relationship between paths to see the strength of the relationship between variables. This significant value can be obtained by bootstrapping procedure, with the following path diagram:



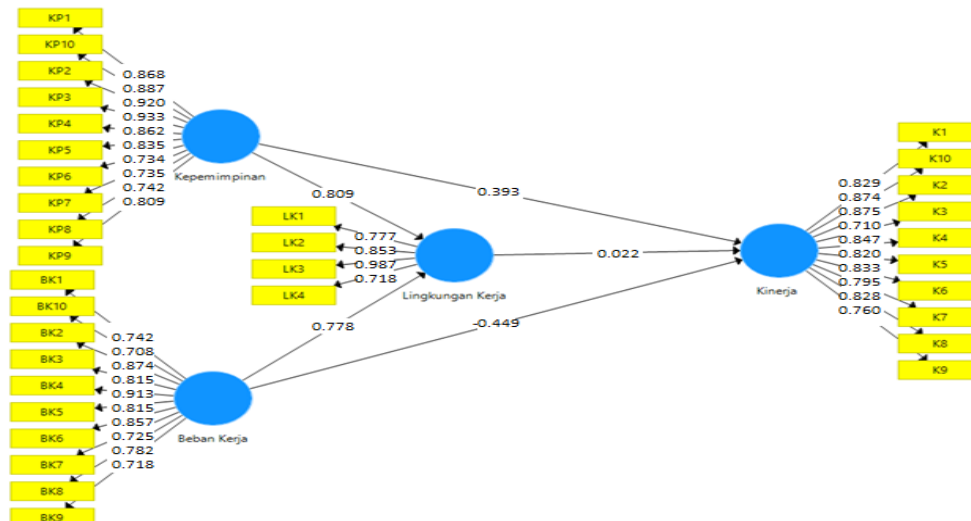


Figure 1. Structural Model

Based on the path diagram according to Figure 1 above, it can be concluded that the calculation of each value obtained in the coefficient describes the direction of the relationship of each independent variable to the dependent variable. The following is explained in the table of significance values for statistical results to find out the results of hypothesis testing:

Tabel 7. Test Results Significance Value

Hypothesis	Original Sample	T Statistics ( O/Stdev )	P Values
Leadership -> Work Environment	0.809	5.068	0.000
Workload -> Work Environment	0.778	4.594	0.000
Work Environment -> Performance	0.022	3.107	0.002
Leadership -> Performance	0.393	2.362	0.019
Workload -> Performance	-0.449	4.491	0.000

Sumber: Data Olahan, 2021

Based on table 7 above, to answer the hypothesis of this research can be explained as follows:

- Hypothesis 1 is that the performance load has a negative effect on performance, with the test results on the path coefficient value of -0.449, the P value of 0.000 (<0.05) and the T-statistical value of 4.491 (> 1.96) meaning that the workload on performance is negative and significant so Hypothesis 1 is accepted.
- Hypothesis 2 is that the workload affects the work environment, with the test results on the path coefficient value of 0.778, the P value of 0.000 (< 0.05) and the T statistic value of 4.594 (> 1.96), meaning that the effect of workload on the work environment is positive and significant. so that Hypothesis 2 is accepted.
- Hypothesis 3 is that leadership has an influence on performance, with the test results on the path coefficient value of 0.393, the P value of 0.019 (< 0.05) and the T statistic value of 2.362 (> 1.96) meaning that the influence of leadership on performance is positive and significant so that Hypothesis 3 accepted.
- Hypothesis 4 is that leadership has an effect on the work environment, with the test results on the path coefficient value of 0.809, the P value of 0.000 (<0.05) and the T statistic value of 5.068 (> 1.96) meaning that the influence of leadership on the work environment is positive and significant so that the hypothesis 4 accepted.

- e. Hypothesis 5 is that the work environment has an effect on performance, with the test results on the path coefficient value of 0.022, the P value of 0.002 ( $< 0.05$ ) and the T statistic value of 3.107 ( $> 1.96$ ) meaning that the effect of the work environment on performance is positive and significant so that the hypothesis 5 accepted.

Based on the path coefficient calculation diagram above, the indirect influence relationship is described by calculating the total coefficient of the value obtained for the mediating factor that describes the path path as follows:

**Tabel 8. Test Results Significance Value Indirect Effects**

Hypothesis	Original Sample	T Statistics ( O/Stdev)	P Values
Leadership -> Work Environment -> Performance	0.371	4.846	0.000
Workload -> Work Environment -> Performance	0.647	3.271	0.001

Source: Processed Data, 2021

- f. Hypothesis 6 is that Leadership has an effect on performance with the work environment as an intervening variable, with test results on the path coefficient value of 0.371, the P value of 0.000 ( $< 0.05$ ) and the T-statistical value of 4,846 ( $> 1.96$ ) meaning the influence of leadership on performance with the environment work as an intervening variable is positive and significant so that Hypothesis 6 is accepted.
- g. Hypothesis 7 is that workload affects performance with the work environment as an intervening variable, with the test results on the path coefficient value of 0.004, the P value of 0.001 ( $< 0.05$ ) and the T-statistical value of 3.271 ( $> 1.96$ ) meaning the effect of workload on performance with the work environment as the intervening variable is positive and significant so that Hypothesis 7 is accepted.

#### 4. Predictor Value Analysis

Test predictor variable effect size ( $f^2$ ) is performed as an indication of whether the predictor variable/exogenous latent variable has a large influence on the endogenous variable provided that the value (0.35) is large, medium value (0.15) or small (0.02). The following are the results of testing predictor values in this study:

**Table 9. Predictor Value Test Results**

Variable	Auditor Performance	Provision
Leadership	0.527	Large ( 0.35)
Workload	0.308	Medium ( 0.15)
Work environment	0.253	Medium ( 0.15)

Source: Processed Data, 2021

Based on table 9 above, it can be concluded that each exogenous variable has variations in the strength of influence on endogenous variables. The variable that has the greatest influence on the performance variable is leadership with a value of 0.527, while those that have a moderate influence on performance are workload and work environment with a value of 0.308 and 0.253.

#### CONCLUSION

Based on the results of the research that has been done, it can be concluded that leadership has a significant effect on the work environment of Medium Customs and Excise Office of Ambon, workload has a significant effect on the work environment of Medium Customs and Excise Office of Ambon, the work environment has a significant effect on the



performance of the employees of Medium Customs and Excise Office of Ambon, so it will support employee performance, leadership has a significant effect on the performance of employees of Medium Customs and Excise Office of Ambon, so it will improve employee performance, workload has a negative effect on the performance of employees of Medium Customs and Excise Office of Ambon, so that it can affect the decline in employee performance, the work environment mediates the influence of leadership on the performance of Medium Customs and Excise Office of Ambon which will support both physically and non-physically in improving employee performance and the work environment mediates the effect of workload on the performance of Medium Customs and Excise Office of Ambon employees so that it will support employee performance.

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