



# The Influence of Leadership Style on Employee Performance at the Gowa Regional SAMSAT Office

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## ABSTRACT

This study examines the influence of leadership style on employee performance in a public service organization, emphasizing the mediating role of work motivation and organizational commitment. Using a quantitative approach, data were collected from 150 employees through structured questionnaires and analyzed using Structural Equation Modeling (SEM). The findings reveal that transformational leadership has a positive and significant effect on employee performance, both directly and indirectly through work motivation. Transactional leadership also shows a significant but weaker effect, while laissez-faire leadership demonstrates no meaningful contribution. Furthermore, work motivation and organizational commitment are found to significantly mediate the relationship between leadership style and performance outcomes. These results suggest that leaders who inspire, communicate clear visions, and support employee development can enhance productivity and organizational effectiveness. The study contributes to the existing literature by integrating multiple leadership dimensions within a single analytical framework and providing empirical evidence from a developing country context. Practical implications highlight the importance of leadership training programs focused on transformational behaviors to strengthen employee engagement and performance. Future research is recommended to incorporate longitudinal designs and broader sectoral samples to improve generalizability. Overall, this research underscores the strategic role of leadership in fostering high-performing organizations in dynamic institutional environments. Additionally, policy makers should align human resource strategies with leadership development to ensure sustainable performance improvements across public sector institutions.

## 1. Introduction

Human resources constitute an essential component of organizational and corporate operations. Human resources serve as the fundamental and strategic element for organizational sustainability in the current era of globalization. Although companies may be supported by modern and sophisticated facilities and infrastructure, organizations will not operate effectively without qualified human resources. This condition demonstrates that human resources are a crucial element that must receive serious attention. Effective human resource management is considered necessary because organizational demands to acquire and retain high-quality human resources are becoming increasingly urgent due to changes in the work environment. Human resource

management assists organizations in managing human resource elements and optimizing existing potential effectively in order to achieve organizational or corporate objectives.

Every organization requires optimal employee performance to complete all organizational activities and improve organizational quality in order to maintain competitiveness and compete globally. Therefore, existing human resources must be managed properly to improve organizational efficiency and effectiveness. When human resources are managed effectively, employees tend to experience greater job satisfaction. Employees with high performance are characterized by increased efficiency, effectiveness, and higher quality in completing assigned tasks. In public sector organizations, employee performance

becomes increasingly important because it directly influences the quality of public services delivered to society.

One of the public institutions required to demonstrate high performance is the Regional One-Stop Administration System Office (SAMSAT) of Gowa Region. Based on Presidential Regulation Number 5 of 2015 concerning the implementation of the One-Stop Administration System (SAMSAT) for motor vehicles, it is emphasized that the purpose of establishing the SAMSAT Office is to provide integrated and coordinated services for motor vehicle registration and identification, motor vehicle tax payments, and Mandatory Contributions for Road Traffic Accident Funds (SWDKLLJ) in a fast, transparent, accountable, and informative manner. The Regional One-Stop Administration System (SAMSAT) of Gowa Region is an administrative system established to provide integrated public services conducted within a single office building. SAMSAT operates through collaboration among the Indonesian National Police, the Regional Revenue Office, and PT. Jasa Raharja in delivering services related to the issuance of Vehicle Registration Certificates (STNK), Motor Vehicle Number Plates (TNKB), and the collection of Motor Vehicle Taxes (PKB).

Employee performance at the SAMSAT Office consists of three divisions, namely the Data Collection and Billing Unit, Service Division, and Administrative Division. The work performed by employees at the SAMSAT Office requires high accuracy and effective teamwork. Employee performance can be influenced by both internal and external organizational factors. One of the issues that frequently emerges within organizations is leadership style. Leadership plays an important role as a dynamic force that encourages and motivates employees to achieve organizational goals. Leadership style refers to the way leaders influence their subordinates, as reflected in their behavior and personality characteristics. As stated by (Rivai, 2018), leadership style is a set of characteristics used by leaders to influence subordinates in order to achieve organizational goals. It can also be defined as patterns of behavior and strategies preferred and frequently applied by leaders.

Several previous studies have examined the relationship between leadership style and employee performance in both public and private

organizations. However, the findings of previous studies remain inconsistent because leadership styles may produce different effects depending on organizational culture, institutional characteristics, and employee conditions. In addition, most previous studies have focused on private sector organizations, while research conducted in integrated public service institutions such as SAMSAT remains limited. This condition indicates the existence of a research gap regarding how leadership style influences employee performance in public service institutions, particularly in the context of integrated administrative services in Indonesia.

Based on preliminary observations, the SAMSAT Office of Gowa Region adopts an authoritarian leadership style in which most authority and decision-making power are centralized in the hands of the leader. Decisions and policies are primarily determined by superiors without involving subordinate opinions or considerations in the decision-making process. This condition has resulted in less-than-optimal public services, particularly regarding organizational programs that have not been effectively implemented and communicated from leaders to employees for subsequent realization to the public. In addition, several employees were found to demonstrate unprofessional behavior, such as neglecting work responsibilities, arriving late, or being absent during working days. Such conditions should not be reflected in the performance of employees at the SAMSAT Office of Gowa Region. Therefore, leadership style becomes an important issue that requires further investigation because it may influence employee discipline, motivation, and overall organizational performance.

Based on the background and research gap described above, the research problem in this study is whether leadership style influences employee performance at the SAMSAT Office of Gowa Region. Accordingly, the objective of this study is to examine and analyze the influence of leadership style on employee performance at the SAMSAT Office of Gowa Region.

This study is expected to provide both theoretical and practical contributions. Theoretically, this research contributes to the development of human resource management and leadership literature, particularly regarding the influence of leadership style on employee

performance within public sector institutions. Practically, the findings of this study are expected to provide insights for leaders and policy makers at the SAMSAT Office of Gowa Region in improving leadership practices and employee performance in order to enhance the quality of public services. The novelty of this study lies in its focus on examining leadership style and employee performance within an integrated public service institution, namely the SAMSAT Office of Gowa Region, which has received limited attention in previous studies.

## 2. Literature Review

### 2.1 Conceptual and Theoretical Foundations

#### 2.1.1 Human Resource Management

Human resources broadly refer to individuals who work as the driving force within an organization, either in institutions or companies, and function as assets that must be continuously trained and developed (Ansory, 2018: 59). Human resource management is a science and managerial approach aimed at utilizing individuals efficiently and effectively to achieve organizational, employee, and societal goals. The concept of human resources is based on the understanding that employees are human beings rather than machines and should not merely be treated as business resources.

According to Supomo and Nurhayati (2018), human resource management involves the recruitment, selection, development, maintenance, and utilization of human resources in order to achieve both individual and organizational objectives. Human resources constitute one of the most essential components of an organization because they determine organizational growth and sustainability. Fundamentally, human resources are individuals employed within organizations to mobilize organizational activities and accomplish institutional goals.

Based on these perspectives, human resource management can be understood as a process of managing and utilizing employees humanistically so that their physical and psychological potential can function optimally to achieve organizational objectives. Human resource management therefore integrates organizational needs with individual interests through strategic processes and managerial activities designed to support organizational performance.

#### 2.1.2 Leadership Style

##### a. Definition of Leadership Style

Leadership style refers to a consistent pattern of behavior demonstrated by leaders when influencing the activities of others (Busro, 2018). This definition implies that leadership style reflects a leader's behavioral consistency in directing and influencing employee activities within an organization. Aprianto (2020) argues that effective leadership can only be achieved when leaders are capable of adapting their leadership style to situational conditions and subordinate expectations based on sufficient knowledge and experience.

Leadership style also reflects the way leaders interact with their subordinates. Through leadership behavior, leaders influence employees to cooperate actively and work productively toward organizational goals. According to Nikmat (2022), leadership style is a behavioral pattern used by leaders to influence subordinates, and it may change depending on followers and situational conditions. Pratama (2022), as cited in Hafidzi (2023), explains that leadership style represents a combination of philosophy, skills, traits, and attitudes applied by leaders to influence subordinate performance. Similarly, Zaharuddin (2021) defines leadership style as the behavior or method selected and utilized by leaders to influence the attitudes and behavior of organizational members. Setiana (2022) further argues that leadership style reflects the leader's philosophy, skills, and attitudes in organizational management, serving as a behavioral pattern intended to align organizational objectives with personal goals.

Leadership style significantly affects employee performance because leaders must be capable of selecting leadership approaches that fit organizational conditions. Appropriate leadership styles facilitate the achievement of organizational and individual goals, whereas inappropriate leadership styles may hinder organizational effectiveness.

Based on the above explanations, leadership style can be interpreted as a set of characteristics, behavioral patterns, and strategies consistently employed by leaders to influence subordinates and achieve organizational objectives.

##### b. Types of Leadership Style

According to Hasibuan, as cited in Ryani

Dhyan Parashakti (2019), leadership styles can be classified into several categories:

- 1) **Authoritarian Leadership**  
Authoritarian leadership occurs when power and authority are centralized in the leader. Decisions and policies are determined solely by the leader without involving subordinate suggestions or considerations in the decision-making process.
- 2) **Participative Leadership**  
Participative leadership emphasizes collaboration, harmonious relationships, and employee involvement. Leaders encourage subordinates to participate in organizational decision-making processes through ideas, suggestions, and considerations.
- 3) **Delegative Leadership**  
Delegative leadership occurs when leaders delegate substantial authority to subordinates, allowing them flexibility in making decisions and implementing policies related to their work responsibilities.

#### c. Factors Influencing Leadership Style

Each leader possesses a distinct leadership style influenced by several factors. According to Setiana (2022), the factors affecting leadership style include:

- 1) Personality, including past experiences, values, and background.
- 2) Expectations and behavior of superiors.
- 3) Characteristics, expectations, and behavior of subordinates.
- 4) Task requirements and job characteristics.
- 5) Organizational climate and policies.
- 6) Expectations and behavior of colleagues.

#### d. Benefits of Leadership Style

The implementation of an effective leadership style provides significant benefits for organizations. Rumondan (2021) explains several benefits of effective leadership, including:

- 1) Providing organizations with a holistic managerial performance approach.
- 2) Establishing objective criteria for organizational management.
- 3) Identifying key leadership areas and creating continuous improvement frameworks.
- 4) Enabling comparative evaluations with other organizations.

- 5) Creating organizational structures and processes that encourage employee contribution.

Furthermore, Usman (2019) highlights additional benefits of leadership, including the ability to evaluate leadership strengths and weaknesses, utilize power effectively, understand leadership roles, and recognize the importance of ethical values and moral objectives in leadership practices.

#### e. Types of Leadership

According to Purba (2021), leadership types include:

- 1) **Autocratic Leadership** – Leaders prioritize personal goals and centralized authority.
  - 2) **Paternalistic Leadership** – Leaders act in a fatherly manner and provide guidance to subordinates.
  - 3) **Charismatic Leadership** – Leaders are admired by followers due to their personal charisma.
  - 4) **Laissez-Faire Leadership** – Leaders adopt passive roles and allow organizations to operate independently.
  - 5) **Democratic Leadership** – Leaders function as coordinators and integrators of organizational components.
- 6) **Indicators of Leadership Style**  
Kartini Kartono (2018) identifies several indicators of leadership style:
- 1) **Traits** – Personal qualities influencing leadership effectiveness.
  - 2) **Habits** – Behavioral consistency in leadership practices.
  - 3) **Temperament** – Typical responses and interaction styles with others.
  - 4) **Character** – Determination, persistence, endurance, and courage in leadership.
  - 5) **Personality** – Personality characteristics determining leadership success.

#### 2.1.3 Employee Performance

##### a. Definition of Employee Performance

Employee performance originates from the concept of job performance or actual performance achieved by individuals (Mangkunegara, 2020). Performance is essential because it determines organizational effectiveness and reflects managerial success in managing organizational resources. Organizational goals can be achieved through effective employee performance, whereas

ineffective performance may hinder organizational success.

Mangkunegara (2017), as cited in Herry Kurniawan (2022), explains that employee performance serves as an important benchmark for leaders in evaluating the success of organizational management. Djaelani (2018), as cited in Saputra (2023), states that performance reflects the ability and willingness of individuals to complete work effectively and efficiently within predetermined standards and timelines.

Muryati (2022) defines performance as a condition related to organizational success in achieving its mission, measurable through productivity, service quality, responsiveness, responsibility, and accountability. Similarly, Sutrisno and Media (2019) argue that performance reflects the achievements of individuals or groups within organizations according to their authority and responsibilities, supported by strong motivation.

According to Kasmir (2019), as cited in Wijaya (2021), performance refers to work results and actions achieved in fulfilling duties and responsibilities within a specific period. Afandi (2021) defines performance as the willingness of individuals or groups to carry out and improve work activities according to assigned responsibilities. Arifin et al. (2019) further state that employee performance represents the work outcomes achieved by employees based on assigned duties and responsibilities. Kusjono and Ratnasari (2019) emphasize that high employee performance facilitates organizational goal achievement.

Based on these perspectives, employee performance can be interpreted as the implementation of work activities within organizations that reflects employees' emotional conditions, attitudes, and ability to adapt to organizational environments, including compensation systems, physical and psychological conditions, and applicable regulations.

## b. Factors Affecting Employee Performance

According to Enny (2019), as cited in Mindari (2023), factors influencing employee performance include:

- 1) Ability and expertise.
- 2) Knowledge.
- 3) Job design.
- 4) Personality.

- 5) Work motivation.
- 6) Leadership.
- 7) Leadership style.
- 8) Organizational culture.
- 9) Job satisfaction.
- 10) Work environment.
- 11) Loyalty.

## c. Indicators of Employee Performance

According to Silaen (2021), employee performance can be measured through the following indicators:

- 1) Work Quality – The degree of perfection in work execution.
- 2) Work Quantity – The amount of work completed within a specific period.
- 3) Timeliness – The ability to complete tasks according to schedules.
- 4) Effectiveness – Efficient utilization of organizational resources.
- 5) Commitment – Employees' responsibility and dedication toward organizational duties.

## 2.2 Review of Empirical Studies

Previous empirical studies have consistently demonstrated that leadership style significantly influences employee performance across organizational contexts. Studies conducted by Hafidzi (2023), Saputra (2023), and Wijaya (2021) indicate that leadership effectiveness positively contributes to employee productivity, work discipline, organizational commitment, and overall performance outcomes. Participative and democratic leadership styles are frequently associated with higher employee motivation and improved organizational effectiveness because employees are encouraged to contribute actively to organizational decision-making processes.

Furthermore, research by Setiana (2022) and Zaharuddin (2021) highlights that leadership style functions as a behavioral mechanism through which leaders shape employee attitudes, organizational climate, and work performance. Similarly, studies by Kusjono and Ratnasari (2019) emphasize that effective leadership creates conducive working environments that strengthen employee loyalty and performance achievement.

Although prior studies generally confirm the positive relationship between leadership style and employee performance, several limitations remain

evident. Many previous studies focused predominantly on private-sector organizations, while empirical evidence within public-sector institutions remains limited. Additionally, differences in organizational culture, institutional structures, and employee characteristics may produce varying leadership effectiveness across contexts. Therefore, further investigation in government institutions, particularly within regional public service organizations, remains necessary.

### 2.3 Identification of the Research Gap

Based on the theoretical and empirical review, several research gaps can be identified. First, although leadership style has been widely examined, empirical studies focusing on public-sector institutions, particularly regional government service offices, remain relatively limited. Second, prior studies often emphasize general organizational contexts without specifically examining leadership dynamics within public administrative systems such as regional SAMSAT offices. Third, variations in organizational culture and bureaucratic structures within public institutions may influence the relationship between leadership style and employee performance differently from private organizations.

Therefore, this study seeks to address these gaps by examining the influence of leadership style on employee performance within the SAMSAT Office of Gowa Region. This research contributes to expanding empirical evidence regarding leadership effectiveness in public-sector organizations and provides contextual insights into leadership practices within Indonesian government institutions.

### 2.4 Development of the Conceptual Framework

This study examines the relationship between leadership style as the independent variable (X) and employee performance as the dependent variable (Y). Leadership style reflects leaders' behavioral patterns in influencing subordinates, while employee performance refers to employees' effectiveness in carrying out organizational duties and responsibilities.

The conceptual relationship proposed in this study suggests that effective leadership styles positively influence employee performance. Leaders who demonstrate appropriate leadership behavior are expected to improve employee motivation, productivity, commitment, and work effectiveness, thereby contributing to organizational performance achievement.

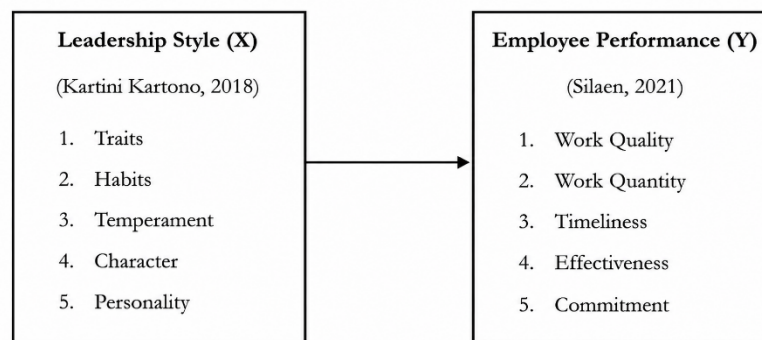


Fig. 1. Conceptual Framework of the Study

### 2.5 Hypotheses or Research Propositions

According to Sugiyono (2019), a hypothesis is a temporary answer or assumption regarding the research problem formulation based on empirical facts obtained through data collection. Based on the conceptual framework and theoretical relationships between variables, the hypothesis proposed in this study is as follows:

Leadership style has a positive and significant effect on employee performance at the SAMSAT Office of Gowa Region.

## 3. Research Methods

### 3.1 Research Design

This study employed a quantitative research approach with a descriptive research design. According to Sugiyono (2019), quantitative research is a research method based on the philosophy of positivism and is regarded as a scientific method because it fulfills scientific principles in a concrete or empirical, objective, measurable, rational, and systematic manner. Quantitative research presents data in the form of numerical values as the results of the study. Furthermore, descriptive research aims

to describe variables as they naturally occur, supported by numerical data obtained from actual conditions. The quantitative descriptive approach was considered appropriate for analyzing the influence of leadership style on employee performance at the Regional Samsat Office of Gowa.

### 3.2 Research Context and Setting

This research was conducted at the Regional Samsat Office of Gowa, located on Jl. Tumanurung Raya, Kalegowa, Somba Opu District, Gowa Regency, South Sulawesi, Indonesia. The research was carried out over approximately two months, from December 2024 to February 2025. The selection of this institution as the research setting was based on its relevance to the study objective, namely to analyze the influence of leadership style on employee performance within a public service organization.

### 3.3 Population and Sample / Research Participants

The population in this study consisted of all employees of the Regional Samsat Office of Gowa, totaling 43 employees. According to Sugiyono, population refers to a generalization area consisting of objects or subjects that possess certain characteristics and qualities determined by the researcher for investigation and conclusion drawing.

The sampling technique used in this study was saturated sampling. According to Sugiyono (2019), saturated sampling is a sampling technique in which all members of the population are used as research samples. Considering that the total population consisted of only 43 employees, all population members were selected as respondents. Therefore, the total sample in this study amounted to 43 respondents.

### 3.4 Data Sources and Data Collection

This study utilized quantitative data in the form of numerical information obtained from questionnaires distributed to employees of the Regional Samsat Office of Gowa.

The study employed two sources of data, namely primary data and secondary data. Primary data were obtained directly from respondents through questionnaire distribution. According to Sekaran and Bougie (2019), primary data refer to

information collected directly from respondents, individuals, focus groups, or panels specifically determined by the researcher, where opinions related to certain issues can be obtained.

Secondary data were obtained indirectly from respondents through relevant literature, journals, magazines, newspapers, and documents related to the research topic. According to Sekaran and Bougie (2019), secondary data are data obtained from literature and other supporting documents related to the study.

The data collection techniques applied in this study included observation, questionnaires, and documentation:

#### 3.4.1 Observation

Observation is a data collection technique with specific characteristics compared to other methods (Sugiyono, 2018). Observation was conducted through direct observation and data collection at the Regional Samsat Office of Gowa.

#### 3.4.2 Questionnaire

The questionnaire method was used by distributing written questions to respondents for completion. The questionnaire items were measured using a Likert scale. According to Sujarweni (2020), the Likert scale is used to measure attitudes, opinions, and perceptions of individuals or groups regarding social phenomena. The indicators of each variable were transformed into statement items used as measurement instruments.

#### 3.4.3 Documentation

Documentation refers to the collection of data directly from the research site, including relevant books, regulations, activity reports, photographs, documentary records, and other supporting research documents (Sudaryono, 2019). Secondary data in this study were obtained directly from the Regional Samsat Office of Gowa.

### 3.5 Measurement of Variables and Research Instruments

Operationalization of variables refers to the elaboration of research variables into dimensions and indicators used to measure those variables. According to Sugiyono (2019), the independent variable is a variable that influences or causes changes in the dependent variable, while the

dependent variable is influenced by the independent variable.

The variables examined in this study consisted of leadership style as the independent variable (X) and employee performance as the dependent variable (Y). Leadership style was operationalized as the behavior or method chosen and applied by a leader to influence the attitudes and behavior of organizational subordinates. The indicators of leadership style included traits, habits, temperament, character, and personality.

Employee performance was operationalized as a condition related to the organization's success in achieving its mission, measured through productivity level, service quality, responsiveness, responsibility, and accountability. The indicators of employee performance included work quality, work quantity, timeliness, effectiveness, and commitment.

The research instrument used a Likert scale as the measurement tool. According to Sugiyono (2018:152), the Likert scale is used to measure attitudes, opinions, and perceptions of individuals or groups toward social phenomena. The measurement scale applied in this study was as follows:

| Criteria          | Code | Score |
|-------------------|------|-------|
| Strongly Agree    | SS   | 5     |
| Agree             | S    | 4     |
| Less Agree        | KS   | 3     |
| Disagree          | TS   | 2     |
| Strongly Disagree | STS  | 1     |

Source: Sugiyono (2018).

### 3.6 Data Analysis Techniques

The data analysis in this quantitative study was conducted using Statistical Product and Service Solution (SPSS) Version 27 for Windows. The analysis techniques used in this study included descriptive analysis and simple linear regression analysis.

#### 3.6.1 Descriptive Analysis

According to Sugiyono (2022), descriptive analysis is a method of analyzing data by describing or illustrating the collected data as they are without intending to make generalized conclusions. The collected data were tabulated and discussed descriptively. Respondent characteristics were analyzed based on age, gender, educational background, years of service, and position.

#### 3.6.2 Simple Linear Regression Analysis

Simple linear regression analysis was used to determine the effect of the independent variable on the dependent variable (Sugiyono, 2019). The regression model applied in this study is formulated as follows:

$$Y = a + bX$$

Where:

$Y$  = Employee performance

$X$  = Leadership style

$a$  = Constant value when  $X = 0$

$b$  = Regression coefficient

Hypothesis testing was conducted through the partial test (t-test) and coefficient of determination ( $R^2$ ). The t-test was used to determine the influence of the independent variable on the dependent variable by comparing the significance value with a significance level of 0.05. The decision criteria were as follows:

- If  $\text{Sig.} \leq 0.05$ , the regression model is considered feasible.
- If  $\text{Sig.} > 0.05$ , the regression model is considered not feasible.

The coefficient of determination ( $R^2$ ) was used to measure the extent to which the independent variable explains variations in the dependent variable. According to Ghazali (2016) in Jayanti, D. D. (2023), a larger coefficient of determination indicates a stronger influence of the independent variable on the dependent variable. The coefficient of determination was calculated using the following formula:

$$D = (R^2) \times 100\%$$

### 3.7 Validity, Reliability, and Trustworthiness

The quality of the research instrument was tested through validity and reliability testing.

#### 3.7.1 Validity Test

According to Ghazali (2011), the validity test is used to measure whether a questionnaire is valid or not. A questionnaire is considered valid if the questions are capable of measuring what should be measured. The instrument was considered valid when the corrected item-total correlation value was greater than the r-table value and the significance value was less than 0.05.

#### 3.7.2 Reliability Test

According to Ghazali (2020), reliability testing is used to measure the consistency of

questionnaire indicators. Reliability testing was conducted using the Cronbach's Alpha method. A questionnaire was considered reliable if the Cronbach's Alpha value exceeded 0.70.

### 3.8 Ethical Considerations

This study maintained ethical standards throughout the research process. Respondents participated voluntarily and were informed about the purpose of the study before completing the questionnaire. The confidentiality and anonymity of respondents were protected by ensuring that the collected data were used solely for academic purposes. Furthermore, the researcher ensured that all information obtained from the respondents and the institution was handled responsibly and objectively to maintain academic integrity.

### 3.9 Research Procedure

The research procedure was conducted systematically through several stages. First, the researcher identified the research problem and formulated the research objectives. Second, relevant literature related to leadership style and employee performance was reviewed to establish the theoretical framework. Third, research instruments were prepared in the form of questionnaires based on the operational indicators of the variables. Fourth, data collection was carried out through observation, questionnaire distribution, and documentation at the Regional Samsat Office of

Gowa. Fifth, the collected data were processed and analyzed using SPSS Version 27 through descriptive analysis, validity and reliability testing, and simple linear regression analysis. Finally, the results of the analysis were interpreted to draw conclusions and formulate research implications.

### 3.10 Methodological Limitations

This study has several limitations. First, the study only involved employees of the Regional Samsat Office of Gowa with a relatively small sample size of 43 respondents, which may limit the generalizability of the findings to other organizations or regions. Second, the study relied primarily on questionnaire data, which may contain subjective responses from participants. Third, the research focused only on leadership style as the independent variable affecting employee performance, while other factors that may influence employee performance were not examined in this study. Future research is recommended to involve larger samples, broader organizational contexts, and additional variables to obtain more comprehensive findings.

## 4. Results and Discussion

### 4.1 Research Results

#### 4.1.1 Sample Description and Descriptive Statistics

##### a. Respondent Description

##### 1) Characteristics Based on Age

The following table presents the distribution of respondent characteristics based on age.

**Table 1. Respondent Characteristics Based on Age**

|              |             | Age       |              |               |                    |
|--------------|-------------|-----------|--------------|---------------|--------------------|
|              |             | Frequency | Percent      | Valid Percent | Cumulative Percent |
| <b>Valid</b> | 20-30 Years | 9         | 20.9         | 20.9          | 20.9               |
|              | 31-40 Years | 16        | 37.2         | 37.2          | 58.1               |
|              | 41-50 Years | 15        | 34.9         | 34.9          | 93.0               |
|              | 51-60 Years | 3         | 7.0          | 7.0           | 100.0              |
| <b>Total</b> |             | <b>43</b> | <b>100.0</b> | <b>100.0</b>  |                    |

Source: Processed Primary Data, 2024

The distribution of respondent characteristics based on age indicates that the majority of respondents were in the 31–40 years age range (37.2%), followed by those aged 41–50 years (34.9%). Respondents aged 20–30 years accounted for only 20.9%, while the 51–60 years age group represented the smallest proportion (7.0%). This

distribution indicates that most respondents were within the productive age category, which tends to have optimal energy and capabilities in carrying out work tasks (Robbins & Judge, 2013).

##### 2) Characteristics Based on Gender

The following table presents the distribution of respondent characteristics based on gender.

**Table 2. Respondent Characteristics Based on Gender**

|              |              | Gender    |              |               |                    |
|--------------|--------------|-----------|--------------|---------------|--------------------|
|              |              | Frequency | Percent      | Valid Percent | Cumulative Percent |
| <b>Valid</b> | Male         | 25        | 58.1         | 58.1          | 58.1               |
|              | Female       | 18        | 41.9         | 41.9          | 100.0              |
|              | <b>Total</b> | <b>43</b> | <b>100.0</b> | <b>100.0</b>  |                    |

Source: Processed Primary Data, 2024

The gender distribution shows that the majority of respondents were male (58.1%), while female respondents accounted for 41.9%. This composition reflects the dominance of a particular gender within the organizational structure of the Gowa Regional Samsat Office. Gender-based distribution can provide diverse perspectives on work approaches; therefore, the representation of

both genders remains important for organizational synergy (Robbins & Judge, 2013).

### 3) Characteristics Based on Educational Background

The following table presents the distribution of respondent characteristics based on educational background.

**Table 3. Respondent Characteristics Based on Educational Background**

|              |                               | Educational Background |              |               |                    |
|--------------|-------------------------------|------------------------|--------------|---------------|--------------------|
|              |                               | Frequency              | Percent      | Valid Percent | Cumulative Percent |
| <b>Valid</b> | Senior High School/Equivalent | 6                      | 14.0         | 14.0          | 14.0               |
|              | Bachelor's Degree (S1)        | 30                     | 69.8         | 69.8          | 83.7               |
|              | Master's Degree (S2)          | 7                      | 16.3         | 16.3          | 100.0              |
|              | <b>Total</b>                  | <b>43</b>              | <b>100.0</b> | <b>100.0</b>  |                    |

Source: Processed Primary Data, 2024

Most respondents held a Bachelor's degree (S1), with a percentage of 69.8%, while 16.3% held a Master's degree (S2), and only 14.0% had a Senior High School/equivalent educational background. This indicates a relatively high level of education among employees, contributing to better analytical

abilities and work implementation (Ghozali, 2021).

### 4) Characteristics Based on Length of Service

The following table presents the distribution of respondent characteristics based on length of service.

**Table 4. Respondent Characteristics Based on Length of Service**

|              |              | Length of Service |              |               |                    |
|--------------|--------------|-------------------|--------------|---------------|--------------------|
|              |              | Frequency         | Percent      | Valid Percent | Cumulative Percent |
| <b>Valid</b> | < 5 Years    | 9                 | 20.9         | 20.9          | 20.9               |
|              | 6-10 Years   | 23                | 53.5         | 53.5          | 74.4               |
|              | > 10 Years   | 11                | 25.6         | 25.6          | 100.0              |
|              | <b>Total</b> | <b>43</b>         | <b>100.0</b> | <b>100.0</b>  |                    |

Source: Processed Primary Data, 2024

The characteristics based on length of service show that 53.5% of respondents had worked for 6–10 years, followed by those who had worked for more than 10 years (25.6%), and less than 5 years

(20.9%). This distribution demonstrates substantial work experience among respondents, which supports the achievement of organizational targets (Ghozali, 2021).

The following table presents the distribution of respondent characteristics based on position.

5) Characteristics Based on Position

**Table 5. Respondent Characteristics Based on Position**

|              |              | Position  |         |               |                    |
|--------------|--------------|-----------|---------|---------------|--------------------|
|              |              | Frequency | Percent | Valid Percent | Cumulative Percent |
| <b>Valid</b> | Employee     | 39        | 90.7    | 90.7          | 90.7               |
|              | Head/Manager | 4         | 9.3     | 9.3           | 100.0              |
|              | Total        | 43        | 100.0   | 100.0         |                    |

Source: Processed Primary Data, 2024

The majority of respondents were employees (90.7%), while only 9.3% held managerial/head positions. This distribution reflects a larger hierarchy at the operational level compared to the managerial level (Robbins & Judge, 2013).

context, leadership style at the Gowa Regional Samsat Office is assessed through traits, habits, temperament, character, and personality. This variable affects employee performance because effective leaders can improve employee motivation and productivity (Yukl, 2010). The following table presents the description of the leadership style variable.

**b. Description of Research Variables**

1) Description of Leadership Style Variable (X)

Leadership style refers to the leader's ability to influence, motivate, and direct employees. In this

**Table 6. Description of Leadership Style Variable**

| Statement Items                              | SS  |     | S   |     | KS  |    | TS  |   | STS |   | Total |      | Mean |
|--|-----|-----|-----|-----|-----|----|-----|---|-----|---|-------|------|------|
|  | (5) |     | (4) |     | (3) |    | (2) |   | (1) |   |       |      |      |
|  | F   | N   | F   | N   | F   | N  | F   | N | F   | N | F     | N    |      |
| X.P1   | 22  | 110 | 21  | 84  | 0   | 0  | 0   | 0 | 0   | 0 | 43    | 194  | 4,51 |
| X.P2   | 16  | 80  | 24  | 96  | 3   | 9  | 0   | 0 | 0   | 0 | 43    | 185  | 4,30 |
| X.P3   | 17  | 85  | 24  | 96  | 2   | 6  | 0   | 0 | 0   | 0 | 43    | 187  | 4,34 |
| X.P4   | 15  | 75  | 27  | 108 | 1   | 3  | 0   | 0 | 0   | 0 | 43    | 186  | 4,32 |
| X.P5   | 12  | 60  | 24  | 96  | 7   | 21 | 0   | 0 | 0   | 0 | 43    | 177  | 4,11 |
| X.P6   | 13  | 65  | 29  | 116 | 0   | 0  | 1   | 2 | 0   | 0 | 43    | 183  | 4,25 |
| X.P7   | 17  | 85  | 24  | 96  | 1   | 3  | 1   | 2 | 0   | 0 | 43    | 186  | 4,32 |
| X.P8   | 13  | 65  | 28  | 112 | 2   | 6  | 0   | 0 | 0   | 0 | 43    | 183  | 4,25 |
| X.P9   | 15  | 75  | 27  | 108 | 1   | 3  | 0   | 0 | 0   | 0 | 43    | 186  | 4,32 |
| X.P10  | 20  | 100 | 19  | 76  | 2   | 6  | 2   | 4 | 0   | 0 | 43    | 186  | 4,32 |
| <b>Average Leadership Style Variable (X)</b> |     |     |     |     |     |    |     |   |     |   |       | 4,30 |      |

Source: Processed Primary Data, 2024

Leadership style was measured through dimensions such as traits, habits, temperament, character, and personality (Robbins & Judge, 2013). The average respondent score indicates that the leadership style at the Gowa Regional Samsat Office tends to be effective, with a mean score of 4.30. The highest score in the leadership style variable (X) was found in the first statement item, with a mean value of 4.51, while the lowest score was in the fifth statement item, with a mean value of 4.11.

(Y)

Employee performance refers to the results or achievements attained by employees in carrying out their duties and responsibilities. In this context, employee performance at the Gowa Regional Samsat Office is assessed through work quality, work quantity, timeliness, effectiveness, and commitment. This variable reflects how well employees achieve organizational goals (Robbins & Judge, 2013). The following table presents the description of the employee performance variable.

2) Description of Employee Performance Variable

**Table 7. Description of Employee Performance Variable (Y)**

| Statement<br>Items                               | SS  |     | S   |     | KS  |   | TS  |   | STS |   | Total |      | Mean |
|--|-----|-----|-----|-----|-----|---|-----|---|-----|---|-------|------|------|
|  | (5) |     | (4) |     | (3) |   | (2) |   | (1) |   |       |      |      |
|  | F   | N   | F   | N   | F   | N | F   | N | F   | N | F     | N    |      |
| X.P1   | 16  | 80  | 26  | 104 | 1   | 3 | 0   | 0 | 0   | 0 | 43    | 187  | 4,34 |
| X.P2   | 18  | 90  | 24  | 96  | 1   | 3 | 0   | 0 | 0   | 0 | 43    | 189  | 4,39 |
| X.P3   | 12  | 60  | 28  | 112 | 3   | 9 | 0   | 0 | 0   | 0 | 43    | 181  | 4,20 |
| X.P4   | 9   | 45  | 34  | 136 | 0   | 0 | 0   | 0 | 0   | 0 | 43    | 181  | 4,20 |
| X.P5   | 18  | 90  | 22  | 88  | 3   | 9 | 0   | 0 | 0   | 0 | 43    | 187  | 4,34 |
| X.P6   | 9   | 45  | 31  | 124 | 3   | 9 | 0   | 0 | 0   | 0 | 43    | 178  | 4,13 |
| X.P7   | 14  | 70  | 28  | 112 | 1   | 3 | 0   | 0 | 0   | 0 | 43    | 185  | 4,30 |
| X.P8   | 21  | 105 | 22  | 88  | 0   | 0 | 0   | 0 | 0   | 0 | 43    | 193  | 4,48 |
| X.P9   | 19  | 95  | 24  | 96  | 0   | 0 | 0   | 0 | 0   | 0 | 43    | 191  | 4,44 |
| X.P10  | 15  | 75  | 28  | 112 | 0   | 0 | 0   | 0 | 0   | 0 | 43    | 187  | 4,34 |
| <b>Average Employee Performance Variable (Y)</b> |     |     |     |     |     |   |     |   |     |   |       | 4,31 |      |

Source: Processed Primary Data, 2024

Employee performance was assessed based on aspects such as work quality, work quantity, timeliness, effectiveness, and commitment (Mangkunegara, 2020). The average employee performance score reached 4.31, indicating a good level of employee performance at the Gowa Regional Samsat Office. The highest score for the employee performance variable (Y) was found in the eighth statement item, with a mean value of 4.48, while the lowest score was in the sixth statement item, with a mean value of 4.13.

#### 4.1.2 Data Quality and Preliminary Analysis (if applicable)

##### a. Validity Test

To test the validity of the research instrument, a validity analysis was conducted on 43 respondents with a significance level of 0.05. Based on the r-table, the r-table value for N = 43 at a significance level of 0.05 was 0.308. The results are presented in the following table.

**Table 8. Validity Test Results**

| Variable                 | Item | r Count | r Table | Description |
|--------------------------|------|---------|---------|-------------|
| Leadership Style (X)     | X1   | 0,564   | 0,308   | Valid       |
|                          | X2   | 0,599   | 0,308   | Valid       |
|                          | X3   | 0,541   | 0,308   | Valid       |
|                          | X4   | 0,517   | 0,308   | Valid       |
|                          | X5   | 0,683   | 0,308   | Valid       |
|                          | X6   | 0,678   | 0,308   | Valid       |
|                          | X7   | 0,619   | 0,308   | Valid       |
|                          | X8   | 0,656   | 0,308   | Valid       |
|                          | X9   | 0,491   | 0,308   | Valid       |
|                          | X10  | 0,547   | 0,308   | Valid       |
| Employee Performance (Y) | Y1   | 0,533   | 0,308   | Valid       |
|                          | Y2   | 0,484   | 0,308   | Valid       |
|                          | Y3   | 0,632   | 0,308   | Valid       |
|                          | Y4   | 0,632   | 0,308   | Valid       |
|                          | Y5   | 0,612   | 0,308   | Valid       |
|                          | Y6   | 0,598   | 0,308   | Valid       |
|                          | Y7   | 0,574   | 0,308   | Valid       |
|                          | Y8   | 0,535   | 0,308   | Valid       |

|     |       |       |       |
|-----|-------|-------|-------|
| Y9  | 0,412 | 0,308 | Valid |
| Y10 | 0,446 | 0,308 | Valid |

Source: SPSS 27, 2024

The validity test results indicate that the research instrument has adequate validity because the calculated r-values exceeded the r-table value. This indicates that the questionnaire significantly measures the intended concepts; therefore, the instrument can be relied upon for measuring the research variables (Sugiyono, 2017).

### b. Reliability Test

To ensure the internal consistency of the research instrument, a reliability test was conducted using the Cronbach's Alpha method with a sample of 43 respondents. The results are presented in the following tables.

**Table 9. Reliability Test Results for Leadership Style (X)**

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.788                  | 10         |

Source: SPSS 27, 2024

**Table 11. Results of Simple Linear Regression Analysis**

| Coefficients <sup>a</sup> |                  |                |       |              |       |       |
|---------------------------|------------------|----------------|-------|--------------|-------|-------|
| Model                     |                  | Unstandardized | Std.  | Standardized | t     | Sig.  |
|                           |                  | Coefficients   |       | Error        |       |       |
|                           |                  | B              |       | Beta         |       |       |
| 1                         | (Constant)       | 20.077         | 4.064 |              | 4.940 | 0.000 |
|                           | Leadership Style | 0.537          | 0.094 | 0.666        | 5.717 | 0.000 |

a. Dependent Variable: Employee Performance

Source: SPSS 27, 2024

The simple linear regression analysis table shows the relationship between the leadership style variable (independent) and the employee performance variable (dependent). The regression coefficient of 0.537 indicates that every one-unit increase in leadership style will increase employee performance by 0.537 units. The constant coefficient of 20.077 indicates the baseline value of employee performance when leadership style is zero. The significance value (p-value) of 0.000 < 0.05 indicates that leadership style has a significant effect on employee performance. Therefore, the

**Table 10. Reliability Test Results for Employee Performance (Y)**

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.736                  | 10         |

Source: SPSS 27, 2024

The Cronbach's Alpha reliability test results show that the research instruments have high reliability, with values of 0.788 > 0.60 and 0.736 > 0.60, indicating the consistency and reliability of the instruments in measuring the research variables. This ensures that the research results are credible and dependable (Sugiyono, 2017).

### 4.1.3 Main Analytical Results

A simple linear regression analysis was conducted to test the effect of leadership style on employee performance at the Gowa Regional Samsat Office. The results of the analysis are presented in the following table.

research hypothesis is accepted, meaning that leadership style has a positive effect on employee performance (Sugiyono, 2019).

### 4.1.4 Hypothesis Testing Results / Key Findings

#### a. Partial Test (t-Test)

The t-test was conducted to test the significance of the effect of the independent variable, leadership style, on employee performance. The results of the t-test indicate whether the variable has a significant effect. The results are shown in the following table.

**Table 4.12 Partial Test Results (t-Test)**

| Coefficients <sup>a</sup> |                  |                |            |              |       |       |
|---------------------------|------------------|----------------|------------|--------------|-------|-------|
| Model                     |                  | Unstandardized | Std. Error | Standardized | t     | Sig.  |
|                           |                  | Coefficients   |            | Coefficients |       |       |
|                           |                  | B              | Beta       |              |       |       |
| 1                         | (Constant)       | 20.077         | 4.064      |              | 4.940 | 0.000 |
|                           | Leadership Style | 0.537          | 0.094      | 0.666        | 5.717 | 0.000 |

a. Dependent Variable: Employee Performance

Source: SPSS 27, 2024

The t-test results indicate that leadership style has a significant effect on employee performance ( $p$ -value = 0.000 < 0.05). This indicates that the variable is a factor influencing employee performance partially (Ghozali, 2019).

#### b. Coefficient of Determination Test ( $R^2$ )

**Table 13. Coefficient of Determination Test Results ( $R^2$ )**

| Model Summary |                   |          |                   |                            |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model         | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1             | .666 <sup>a</sup> | 0.444    | 0.430             | 2.13446                    |

a. Predictors: (Constant), Leadership Style

Source: SPSS 27, 2024

The coefficient of determination ( $R^2$ ) table shows a value of 0.444, meaning that 44.4% of the variation in employee performance can be explained by leadership style. Meanwhile, the remaining 55.6% is influenced by other factors not included in this research model. This relatively high  $R^2$  value indicates that leadership style has a sufficiently strong influence on employee performance. The Adjusted  $R^2$  value of 0.430 indicates the stability of the model, even with additional variables. This suggests that the simple regression model is adequate for analyzing the relationship between leadership style and employee performance (Ghozali, 2019).

#### 4.1.5 Visual Presentation of Results

Tables were used to present the findings of respondent characteristics, descriptive statistics, validity and reliability testing, simple linear regression analysis, hypothesis testing, and coefficient of determination analysis. Each table was provided with a clear title and systematically arranged to improve readability and facilitate the interpretation of research findings. The presentation

The coefficient of determination test ( $R^2$ ) was conducted to measure the extent to which leadership style (independent variable) influences employee performance (dependent variable). The  $R^2$  test results indicate the percentage of variation in employee performance explained by the leadership style variable (Ghozali, 2019).

of tables in this study helps explain the relationship between leadership style and employee performance at the Gowa Regional Samsat Office more effectively. In addition, visual presentations such as charts and figures can support the explanation of data distribution and strengthen the understanding of the statistical results obtained. All visual elements are explicitly referenced in the discussion to ensure that readers can clearly follow the interpretation of the findings and understand the significance of the research results.

## 4.2 Research Discussion

### 4.2.1 Interpretation of Key Findings

The main research problem in this study was whether leadership style influences employee performance at the Gowa Regional Samsat Office. Based on the results of the simple linear regression analysis, leadership style was found to have a positive and significant effect on employee performance. A positive and significant influence indicates a strong and meaningful relationship between the two variables, where improvements in leadership style (independent variable) directly

contribute to improvements in employee performance (dependent variable). The findings indicate that the research objectives were successfully achieved. The significant influence of leadership style on employee performance is reflected in the t-value of 5.717 with a significance level of 0.000, strengthening the hypothesis that effective leadership styles can improve employee performance.

Research findings are considered positive and significant when the regression coefficient has a positive value and the statistical test shows a significance level below 0.05 ( $p < 0.05$ ). In this study, the regression coefficient value of 0.537 with a significance level of 0.000 demonstrates that leadership style makes a substantial contribution to improving employee performance. This finding is consistent with the explanation of (Sugiyono, 2019), which states that a significant relationship is achieved when statistical test results indicate a significance level below the predetermined threshold of 0.05.

The results of this study can be categorized as positive and significant because the leadership style implemented at the Gowa Regional Samsat Office effectively influences employee behavior and performance. Leadership style indicators, such as traits, habits, temperament, character, and personality, play an important role in creating a conducive working environment. Effective leadership is capable of providing direction, improving coordination, and creating synergy among employees so that tasks can be completed effectively.

This positive and significant influence occurs because the applied leadership style is able to enhance employee motivation, commitment, and productivity through approaches that are aligned with employee characteristics and organizational needs. These findings not only directly answer the research problem but also indicate that leadership style is an important factor in encouraging operational success at the Gowa Regional Samsat Office.

In relation to the research objectives, leadership style is not only an important element in improving performance but also in building harmonious relationships between leaders and subordinates. This study provides empirical evidence that effective leadership styles can create a

supportive work environment and positively affect productivity. Therefore, the implementation of an appropriate leadership style should become a priority in human resource management within organizations (Ghozali, 2021).

The relationship between the conceptual framework and the research findings shows that leadership style (independent variable) influences employee performance (dependent variable). The results confirm this relationship, with the contribution of leadership style to performance reflected in the Adjusted R Square value of 44.4%. The relationship between leadership style and employee performance demonstrates that leaders who are capable of managing leadership dimensions such as traits, habits, and personality will be more successful in improving performance (Ghozali, 2021). In this study, these indicators successfully demonstrated positive impacts, confirming that effective leadership is essential in supporting the achievement of overall organizational goals.

Based on the respondent characteristic analysis, most respondents were between 31–40 years old (37.2%), male (58.1%), and held undergraduate degrees (69.8%). This composition indicates that respondents possessed adequate educational backgrounds and experience, enabling them to provide relevant responses regarding the influence of leadership style on performance. Since the majority were within the productive age range, respondents had the ability to adapt to the leadership style implemented.

The descriptive analysis of the leadership style variable (X) showed an average score of 4.30, indicating that the leadership style at the Gowa Regional Samsat Office can be categorized as effective. The most dominant indicator was leader traits, reflected in the first statement item with the highest score of 4.51. Leader traits play a major role in creating trust and positive influence among subordinates. This finding is consistent with the theory proposed by (Sugiyono, 2019), which states that the characteristics of a leader greatly determine success in influencing the team. In the context of this study, leader traits characterized by fairness, self-confidence, and communication skills became key determinants of leadership success. This indicator was considered dominant because it directly correlates with the leader's ability to become a respected role model for subordinates.

However, the temperament indicator within the leadership style variable obtained the lowest average score of 4.11 based on the descriptive analysis of variable X. This lower score indicates that the temperament aspect of leaders at the Gowa Regional Samsat Office remains less optimal in influencing and managing employees. Temperament refers to the leader's behavioral style and distinctive way of responding when interacting with subordinates. Based on the research questionnaire, respondents assessed that leaders tended to display inconsistency in decision-making and conflict management. This condition may create uncertainty among employees in carrying out tasks and reduce work motivation. Furthermore, the authoritarian leadership style implemented at the Gowa Regional Samsat Office caused leaders to be less open to receiving input and less flexible in responding to emerging problems. This finding is in line with the conceptual framework of the study, which states that leadership style, including temperament, significantly influences employee performance.

In the descriptive analysis of the employee performance variable (Y), the average employee performance score was 4.31, indicating that employee performance at the Gowa Regional Samsat Office can be categorized as good. The timeliness indicator within the employee performance variable showed the lowest average score of 4.13. This was caused by the authoritarian leadership style that limited employee participation in decision-making, thereby reducing employee motivation and sense of responsibility for completing tasks on time. The lack of two-way communication and support from leaders also made it difficult for employees to manage work priorities.

High levels of employee lateness and absenteeism affected the uneven distribution of tasks, slowing work completion. The disproportionate workload distribution further worsened employee time management. Therefore, improvements toward a more participative leadership pattern are needed to enhance employee punctuality (Mangkunegara, 2020).

The effectiveness indicator showed the highest average score of 4.48, reflecting employees' ability to maximize work outcomes through the optimal utilization of resources. This high level of effectiveness indicates that employees were able to achieve work targets with high efficiency, which is

crucial for supporting the operational continuity of the Gowa Regional Samsat Office. Good effectiveness enables employees to complete tasks on time, avoid repeated errors, and improve public trust in the services provided (Mangkunegara, 2020).

The validity test analysis supports these findings, where all questionnaire items were declared valid with *r*-count values greater than the *r*-table value (0.308). This confirms that the research instrument was able to accurately measure employee performance variables. Based on the reliability test analysis, the Cronbach's Alpha values were 0.788 for leadership style and 0.736 for employee performance, indicating that the research instruments possessed good internal consistency. The simple linear regression analysis showed that a one-unit increase in leadership style improved employee performance by 0.537 units. With a significance value of 0.000, the hypothesis stating that leadership style positively influences employee performance was accepted.

The results of the partial test (*t*-test) showed a *t*-value of 5.717 with a *p*-value of 0.000, supporting the hypothesis that leadership style has a significant influence on employee performance. This statistical significance strengthens the argument that effective leadership styles can have a substantial impact on employee performance. These findings justify the need to place greater emphasis on leadership development within organizations (Ghozali, 2021).

The Adjusted R Square value in the coefficient of determination analysis was 0.444, indicating that 44.4% of the variability in employee performance can be explained by leadership style. The remaining percentage was influenced by other factors not examined in this study, such as motivation and work environment. This coefficient of determination demonstrates the extent to which the independent variable explains the dependent variable. In this study, nearly half of employee performance could be explained by leadership style, emphasizing the importance of leadership roles in supporting organizational success (Sugiyono, 2019). The correlation between employee performance and operational efficiency indicates that high employee performance supports operational efficiency, including the achievement of organizational targets and increased productivity. These findings are

relevant in improving operational efficiency at the Gowa Regional Samsat Office.

#### 4.2.2 Comparison with Previous Studies

The findings of this study support the theory that effective leadership styles improve employee performance. These findings are consistent with the situational leadership model, which emphasizes adapting leadership styles to subordinate needs (Yukl, 2010). Situational leadership theory is relevant because it highlights the importance of leader flexibility in dealing with different situations. In the context of this study, leaders who were able to adjust their leadership styles according to employee conditions and needs successfully created more productive employee performance. This demonstrates that the application of situational leadership theory can positively affect employee performance, particularly in the public service sector (Yukl, 2010).

The findings are also consistent with the study conducted by Herawati (2020), which showed that leadership style significantly influenced employee performance at PT. Tae Jong Indonesia. This similarity emphasizes the importance of leadership in improving performance. In this context, leadership style becomes the primary factor driving productivity improvement through effective management and good working relationships. Similarly, the study by (Suarni and Sudiyani, 2020) demonstrated a positive relationship between leadership style and employee performance at the Ubud District Office, which is comparable to the context of this study. Their research highlighted that leadership emphasizing open communication and cooperation can significantly improve performance. These findings support the present study, which confirms that effective leadership styles play an important role in achieving organizational targets.

The research conducted by (Andhi Sukma Hanaf et al., 2018) revealed that leadership style and work motivation simultaneously influence employee performance. This study is relevant to the current findings, which demonstrate the importance of leadership elements in encouraging optimal employee performance. Likewise, the study by (Noviyanti Ulfah Noer, 2020) found that leadership style significantly contributed 37.3% to employee performance. These results support the present

research, although the previous study included additional variables such as work motivation. Leadership style and organizational culture were also found to have significant effects on employee performance. These findings are relevant to the study conducted by (Amir & Wakatita, 2020), which emphasized the importance of leadership style as one of the key elements in organizational management.

The study by Ni Nyoman Ayu Pebri Trinita & Putu Bagus Suthanaya (2020) showed that leadership style significantly contributed to employee performance at the Padang Sambian Kelod Village Office. Their emphasis on adaptive leadership approaches supports the findings of this study. Similarly, the research by (Burnaya & Suwitho, 2021) found that work motivation, work discipline, and leadership style simultaneously influenced employee performance. Although their focus extended beyond leadership style, the results remain aligned with the present study. Likewise, the findings of (Kusumayanti, Sri & Lukmanul, 2020) emphasized the importance of combining leadership style, motivation, and work discipline in improving employee performance. Although the current study focuses only on leadership style, these findings reinforce the relevance of leadership roles.

The results of the study by (Fransisca, 2019) found that leadership style significantly influenced employee morale. These findings are relevant to the current study, which highlights the importance of leadership roles in improving employee performance aspects. Similarly, the research emphasized by (Safirah Syihab et al., 2020) demonstrated that leadership style, morale, and motivation significantly contributed to employee performance and identified leadership style as a dominant factor in performance improvement.

However, some previous studies were not fully consistent with the findings of this research. For example, the study by (Burnaya & Suwitho, 2021) found that motivation and work discipline had greater effects on employee performance than leadership style. This inconsistency may be caused by differences in respondent characteristics, such as educational background, work experience, and work culture. Differences in organizational context, such as employment sectors or company scale, may also influence relationships among variables. In addition, variables not examined in this study, such as work

environment and employee competence, may significantly contribute to employee performance. Therefore, inconsistent findings indicate that the relationship between leadership style and employee performance is contextual and highly dependent on both internal and external organizational factors

#### 4.2.3 Theoretical Contributions

This study contributes theoretically by reinforcing the situational leadership theory proposed by (Yukl, 2010), which emphasizes the importance of adjusting leadership styles according to employee conditions and organizational needs. The findings confirm that leadership dimensions such as traits, habits, temperament, character, and personality significantly influence employee performance. This study also extends previous literature by demonstrating that leadership style is not only associated with productivity but also with operational efficiency and harmonious relationships between leaders and subordinates.

Furthermore, the study contributes to human resource management literature by providing empirical evidence that leadership style explains 44.4% of employee performance variability. This contribution strengthens the understanding that leadership style is one of the dominant factors affecting employee performance in public sector organizations. The findings also enrich the discussion regarding authoritarian leadership styles, particularly their impact on communication patterns, employee participation, and punctuality in completing tasks.

#### 4.2.4 Practical and Policy Implications

The findings of this study provide important practical implications for organizational leaders and policymakers, particularly within public service institutions such as the Gowa Regional Samsat Office. Effective leadership styles can improve employee motivation, productivity, coordination, and operational efficiency. Therefore, organizations should prioritize leadership development programs to improve managerial capabilities.

Operational efficiency not only reduces operational costs but also improves service quality provided to the public. In the context of the Gowa Regional Samsat Office, improving employee performance can accelerate service processes and minimize administrative errors. This will ultimately

increase public satisfaction and trust in government institutions. Moreover, optimal employee performance improves coordination among divisions, supporting overall organizational efficiency (Andriani & Agustina, 2022).

The study also suggests the importance of improving leadership training programs for UPT heads. Such training should include communication development, decision-making, and conflict management skills. Leadership training aims to equip leaders with more adaptive capabilities in responding to dynamic work challenges. Well-trained leaders will be better able to manage teams effectively, motivate employees, and create conducive work environments. These implications are consistent with the findings showing that leadership significantly affects employee performance (Sugiyono, 2019).

#### 4.2.5 Integration with the Research Gap

This study addresses the research gap identified in previous literature regarding the limited empirical evidence on the influence of leadership style on employee performance within regional public service institutions, particularly at the Gowa Regional Samsat Office. Previous studies generally focused on private organizations or examined leadership style alongside multiple additional variables. In contrast, this study specifically investigates the direct effect of leadership style on employee performance within a public sector context.

The findings reinforce the originality and relevance of the study by demonstrating that leadership style independently contributes significantly to employee performance. In addition, this study highlights the importance of leadership dimensions such as temperament, communication, and participatory approaches, which were less emphasized in previous studies. Thus, the research contributes to narrowing the gap in public sector leadership literature and provides empirical evidence relevant to organizational management in government institutions.

#### 4.2.6 Acknowledgement of Study Limitations

Despite producing significant findings, this study has several limitations. First, the research was conducted only at the Gowa Regional Samsat Office, limiting the generalizability of the findings

to other public or private organizations with different organizational cultures and structures. Second, the study focused solely on leadership style as the independent variable, while other factors such as motivation, work environment, organizational culture, and employee competence may also influence employee performance.

Additionally, the findings were based on respondents' perceptions obtained through questionnaires, which may contain subjective bias. Therefore, future studies are recommended to include broader organizational contexts, additional influencing variables, and mixed-method approaches to obtain more comprehensive insights into factors affecting employee performance.

## 5. Conclusion

### 5.1 Summary of Key Findings

This study aimed to analyze the influence of leadership style on employee performance at the Gowa Regional Samsat Office. The results of the simple linear regression analysis revealed that leadership style has a positive and significant effect on employee performance. The findings indicate that improvements in leadership style contribute directly to improvements in employee performance.

The study also found that leadership style explains 44.4% of the variation in employee performance, while the remaining percentage is influenced by other factors outside the scope of this study. The most dominant leadership indicator was leader traits, particularly fairness, self-confidence, and communication abilities, which significantly contributed to employee trust and work effectiveness. Meanwhile, the temperament indicator received the lowest score, indicating that inconsistency in decision-making and limited openness to employee input remain challenges within the organization.

In terms of employee performance, the effectiveness indicator showed the highest score, reflecting employees' ability to maximize work outcomes efficiently. However, the timeliness indicator received the lowest score due to limited employee participation in decision-making and the lack of two-way communication between leaders and subordinates. These findings demonstrate that leadership style significantly affects employee motivation, productivity, and operational efficiency within the Gowa Regional Samsat Office.

### 5.2 Theoretical Contributions

This study contributes to the development of leadership and human resource management theories, particularly by reinforcing the situational leadership theory proposed by (Yukl, 2010). The findings confirm that leadership effectiveness depends on the leader's ability to adapt leadership approaches according to employee characteristics and organizational needs.

The study extends previous literature by providing empirical evidence that leadership style significantly influences employee performance within the context of public service organizations. In addition, this research highlights the importance of leadership dimensions such as temperament, personality, and communication in shaping employee performance outcomes. The findings also strengthen the theoretical understanding that leadership style is not only related to productivity but also to operational efficiency, employee motivation, and organizational harmony.

Furthermore, this study contributes to addressing the research gap identified in previous studies, which mainly focused on private organizations or combined leadership style with multiple additional variables. By specifically examining the direct relationship between leadership style and employee performance in a government institution, this research provides a more focused understanding of leadership effectiveness in the public sector.

### 5.3 Practical and Policy Implications

The findings of this study provide important practical implications for organizational leaders and policymakers, particularly in public service institutions. Effective leadership styles can improve employee productivity, coordination, communication, and operational efficiency. Therefore, organizations should prioritize leadership development as part of their human resource management strategy.

Leaders at the Gowa Regional Samsat Office are encouraged to adopt a more participative leadership style in order to improve employee punctuality, motivation, and work responsibility. Improving communication between leaders and subordinates is also essential to create a more supportive and collaborative work environment. In

addition, leaders should pay greater attention to behavioral consistency and conflict management in order to strengthen employee trust and organizational stability.

From a policy perspective, leadership training programs should be strengthened to enhance managerial capabilities, communication skills, decision-making abilities, and conflict management competencies. Such programs can help leaders become more adaptive to dynamic organizational challenges and improve the quality of public services delivered to the community. Improved employee performance will ultimately support operational efficiency, reduce administrative errors, and increase public trust in government institutions.

#### 5.4 Limitations of the Study

This study has several limitations that should be considered when interpreting the findings. First, the research was conducted only at the Gowa Regional Samsat Office, which limits the generalizability of the results to other organizations with different structures, cultures, and work environments.

Second, the study focused exclusively on leadership style as the independent variable affecting employee performance. Other important factors such as work motivation, organizational culture, work environment, compensation, and employee competence were not included in the analysis, although these variables may also significantly influence employee performance.

Third, the findings were based on questionnaire responses that relied on respondents' perceptions. As a result, subjective bias may have influenced the responses provided by participants. Additionally, the cross-sectional nature of the study limits the ability to observe changes in leadership effectiveness and employee performance over time.

#### 5.5 Directions for Future Research

Future research is recommended to expand the scope of the study by involving different public and private sector organizations to improve the generalizability of the findings. Comparative studies across institutions or regions may provide broader insights into the relationship between leadership style and employee performance.

Further studies are also encouraged to include additional variables such as motivation,

organizational culture, work discipline, job satisfaction, work environment, and employee competence in order to obtain a more comprehensive understanding of factors influencing employee performance.

In addition, future researchers may apply alternative research methods, such as mixed-method or longitudinal approaches, to gain deeper insights into leadership dynamics and employee performance over time. Researchers are also encouraged to explore different leadership theories or leadership models to identify the most effective leadership approaches in public sector organizations.

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