The Impact of Leadership and Supervision on Morales and Performance of Civil Servants at The Office for Management of Regional Revenue, Finance and Assets of Pekanbaru

Dafitra Pratama [1] **Susi Hendriani** [2] **Yulia Efni** [3]

[1] *Graduate Student of Riau University*
[2] *Lectures of Graduate Program of Riau University*
[3] *Lectures of Graduate Program of Riau University*

Abstracts

The objectives of these study is to get a better knowledge of the impact of leadership and supervision on the civil servants morale and performance at the office for Management of Regional Revenue, Finance and Assets of Pekanbaru. Variables used in this research are leadership and supervision as independent variables while morale and performance as dependent variables. Sampling method used in this research is sampling census method with a sample of 124 people working in the office of Management of Regional Revenue, Finance and Assets of Pekanbaru. Statistical analysis used to test the impact of leadership and supervision on the civil servant morale and performance is a WarpPls analysis, which explains the relationship between variables either directly or indirectly. The results of this study indicate that leadership has a direct impact on the civil servant performance and it has indirect impact on the civil servant performance through morale. Supervision has an impact on the civil servant performance and it has no indirect impact on the civil servant performance through morale. The morale has a direct impact on the civil servant performance.

Keywords: Leadership, Supervision, Morale and Performance

Introduction

Law No. 23 of 2014 concerning the latest revised Regional Government with Law No. 9 of 2015 has given direction for changes in the administration of the widest possible and the employment of personnel of the State Civil Apparatus (ASN) which has direct implications for the readiness of resource development Human, and the availability of other resources. The granting of such authority brings certain consequences for the region to carry out its duties and responsibilities.

Human resources are one of the factors of production which is the main driver of the production process. In an effort to maintain survival, the organization will successfully achieve its goals and objectives if supported by sufficient facilities. Therefore, the quality and quantity of adequate human resources which is a supporting element for progress and success.

Based on Government Regulation No. 18 of 2016 concerning the Regional Devices there in one of the main tasks and functions of the District Office of the regency / municipality is to assist the regent / mayor to carry out Government Affairs which is the Regional Authority and the Co-Administration Task granted to the district / city. Regional Revenue Service (DIPENDA) Pekanbaru City is one of the domains of government organizations that have a strategic role in implementing their duties not only to provide services to the Mayor and Deputy Mayor as the head of the government organization in Pekanbaru City, but also to be able to increase local revenue and provide Government service to the community.

Performance is a work achieved by a person in carrying out tasks assigned to

him based on skills experience, and sincerity and time, performance is a combination of three important factors namely the ability and interest of a worker, acceptance of the explanation of task delegation and the role of the level Motivation of a worker. The higher the level of the above factors, the greater the performance of employees.

In relation to performance, Dispenda Kota Pekanbaru set the target of Local Own Revenue according to the existing potential, with the target and realization of acceptance as in Table 1.1:

Table 1.1 Realization of Local Revenue Receipts Pekanbaru City Budget Year 2011 to 2015
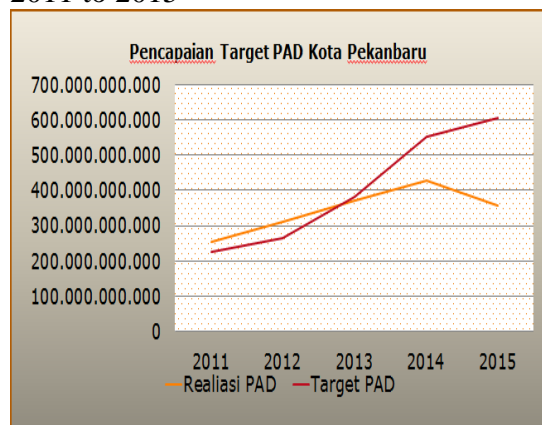
Source: Pekanbaru city revenue service, 2016

Table 1.1 shows that the original Revenue target Areas experiencing fluctuations in the percentage of target achievement during the period 2011-2015. 2011 year of the realization of the of Rp255,90 billion or reach 112.78% of the target of local revenue; The year 2012, the achievement realization of local revenue increase amounting to Rp312,23 billion or reach 117.53% of the target; The year 2013, the achievement of realization of local revenue nominally continued to experience increased amounting Rp312,23 billion but not until the realization percentage 100% IE only reached 97.76% of the target of local revenue. Year 2014 also has decreased the percentage of pencapain that is only reached Rp430,02 billion (78.09%); and the year 2015 show performance declining by only reached

realization of local revenue 58.86 billion (Rp357,36%). This is because of the 11 tax sector, there are only three who had great contribution i.e. bea acquisition of rights to land and buildings (BPHTB), Earth and building tax (PBB) and post lights the road (PPJ) while the sector's tax contribution to such a small tax on entertainment, restaurants and hotels cause of small tax revenues from entertainment, restaurants and hotels because of the catastrophic consequences of the smog that blanketed pekanbaru Riau, in particular , the impact of smog levels this is what makes a visit to riau, pekanbaru in particular plummeted plus factor is the recession gave global impact.

Performance appraisal, employee as the perpetrator in the organization by making performance measures that correspond to the objectives of the organization. Performance assessment standards of an organization must be able to be projected into the performance standards of the employees in accordance with the unit's work. The performance evaluation should be undertaken continuously in order that the objectives of the organization can be achieved effectively and efficiently.

The results of the evaluation of the performance of the employees of the Office of Regional Income Pekanbaru has decreased from the year 2014 year 2015. It is seen that the employee performance target in 2014 of 85.17 and declined in 2015 of 84.43. The decline in the results of the achievement of the performance of the employees of the Department of Revenue of the regional city of Pekanbaru in the last 2 years has indicated that the performance of the employees has not been fullest. Many factors led to the decline of employee performance, for example, many employees still do not have an orientation towards results, the lack of employee integrity, low commitment of the employees against any given work, there are still employees who lack discipline, hasn't been fullest cooperating in

completing the work between employees, as well as the low level of leadership each employee. This is the basis of low employee performance evaluation on the Regional Income Agency city of Pekanbaru during the last 2 years.

With regard to this employee morale, based on early observations, researchers do on Revenue Service Area, City of Pekanbaru showed the existence of the phenomenon of the morale of most employees. Morale problems that often occur in the Office of the city of Pekanbaru Area Income is as follows: there are still employees who come in on time or not return home before the event finishes, there are even some that are not present with some reason.

The level of attendance clerk in the Office of the city of Pekanbaru Area Income year 2014 of 4.66% and in 2015 of 5.03% experienced increased absenteeism employees, this means that the level of attendance clerk belongs. Ardana, et al. (2012:52), the average attendance rate of 2-3 per cent are still considered good if the 4-10 percent are considered unnatural. This is one indication that the existence of problems in the discipline of work which resulted in a decline in employee morale in the Service Area Revenue Pekanbaru. Problems occur with regard to morale that is leadership at the Agency is less firm and strict oversight on institutions. This effect on employee morale, so it is very noteworthy in order to increase employee morale.

Leadership is one of the major role within an Agency or organization to always strive to improve employee productivity. Great leadership role has not lost its importance with the role of employees. It's just that employees need to be guided, nurtured, directed and driven by such a way, so as to later willing and able to exert effort, time, mind and skills for the benefit of a Department / Agency. The important role of a leader is not reducing the sense of the importance of the source of funding and infrastructure. Decreased

employee performance is also caused by the less effective leadership patterns, both from head of sub-division or head of Department. which can be seen from some of the Leadership with respect to this phenomenon include: employees feel free to in do his work so as to make their work as their hearts, because the leadership is less attentive to the employees it can be seen from the absence of direct sanctions given to employees who are less disciplined in work and this makes jealousy on the other, so that employees can have an impact on the performance of employees indirectly.

The fact that occurred during this time, allegedly because of lack of supervision from superiors, employee morale at the Department of Revenue included in Pekanbaru Area requirement of low and resulted in a decline in employee performance marked by achievement of a target not the original Acceptance region city of Pekanbaru. In case of weak supervision, which can be seen from some of the phenomenon with respect to surveillance include: Leadership rarely admonish an employee who left office during working hours, where the leadership just ask another employee where the employee go. The leadership rarely cracks down on up employees who have entered the Office and rarely joined Apple this morning, where only ask how the present number of employees per field. Other studies related to this research, namely Diwanthi (2014), using surveillance and performance variables shows that supervision does not affect the performance of the employees. Later research results Ardansyah (2014) revealed that supervision and discipline of significant effect on performance. Research results Sappe (2014) revealed that the influence of leadership directly on performance clerk has no effect. The results of his research son (2015) revealed that influential leadership significantly to the performance of the employees. Research results Erniza (2014) shows there

is a significant direct influence between leadership against Employee morale. Research results Alfahmi (2016) showed a positive effect on performance of supervision. Research results Handayani (2016) indicates that a variable workforce has significant effects on performance.

Aware of the importance of the efforts to improve the performance of the employees of the Department of Revenue of the regional city of Pekanbaru and to prove his righteousness then need to be tested scientifically, objectively and systematically. That's why writers are interested in conducting research with the title "*the influence of Leadership and supervision against the morale and performance of Employees at the Department of Revenue Pekabaru City Area*".

Model Research

This research was supported by the study of theoretic consisting of the basic concepts of performance, morale, leadership and supervision as well as empirical studies that are the result of observation directly on-site research and previous studies. The end result of this research is to look for the answer to how big the influence of leadership and supervision against the morale and performance of employees of the Department of Revenue of the regional city of Pekanbaru. For more details can be seen from a frame of thinking that is pictured below:

Figure 2.1 Model Research
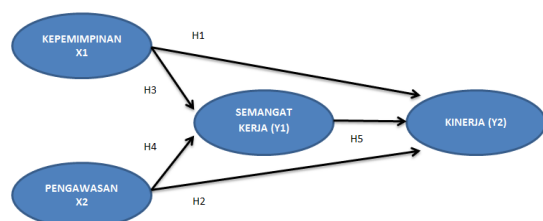
Source: Norbaiti (2013), Yusar (2014), Anwar (2012), Alfahmi (2016), Hidayat (2014), Hendry

(2010), Rusmansyah (2012).

With respect to the explanation above, then in the study authors propose the following hypothesis:
1. Significant effect on performance Leadership employees at the Department of Revenue Office of the regional city of Pekanbaru.
2. Supervision of the influential significantly to the performance of an employee of the Office of the Department of Revenue of the regional city of Pekanbaru.
3. The leadership of the influential significantly to performance through employee morale at the Department of Revenue Office of the regional city of Pekanbaru.
4. Supervision of the influential significantly to performance through employee morale at the Department of Revenue Office of the regional city of Pekanbaru.
5. Employee morale effect significantly to the performance of the employees of the Office of the Department of Revenue of the regional city of Pekanbaru.

Research Methods

Research Location

This research was carried out at the offices of the regional Income Agency Pekanbaru Lotus Road No. 81 cities of Pekanbaru with 7 Office UNIT (Technical Implementing Agency) Regional Income Pekanbaru that sub Pekanbaru city, Tenayan Kingdom, Tassel, Bukit Raya, Handsome, umbrella Marpoyan Damai, and Sekaki Senapelan. It is based on the consideration of various factors, among others, i.e. a smooth collection and ease of data retrieval, as well as the efficiency of the time used in the framework of the implementation of the research.

Research Methods

The research method is the way to get scientific data with a specific purpose and usefulness (Sugiyono, 2014; 24). This research uses quantitative methods. Quantitative method is a method of research based on the philosophy of positivism, used for researching on population over a specific sample, data collection using the instrument of research, analysis of data is quantitative/statistics, with the aim to test the hypothesis that has been established (Sugiyono, 2014; 35-36).

Design Research

This research, using the method of survey-type research is explanatory research that aims to explain the causal relationships between variables through hypothesis testing and using descriptive statistics with quantitative approach.

Engineering Data Collection

Data collection techniques used in this research are a technique question form (questionnaire) is a collection of data by providing or distributing a list of questions/statements to respondents with expectations of respondents giving a response to the questionnaire.
Populations and Samples

The population

In quantitative research, the population and the sample are very important. The population is entire characteristics that became the object of research, where these characteristics are related to entire groups of people, events or objects of concern for researchers. In this study population are all employees of the Department of Revenue in the area of the city of Pekanbaru that add up to 124 People

Sample

The sample is part of the number and characteristics of the population owned (Sugiyono, 2012; 91). The sampling techniques used in this research are the Census sampling (sampling of saturated). According to Sugiyono (2012; 96) sampling is a technique of determining the saturated samples in all members of a population is used as a sample. While the number of samples in this study, according to the number of the population that is as much as 124 employees (not including the element leader).

The position of the employees are on a variety of structures and levels of eselonisasi, with its proportions. Deployment samples with proportional stratified sampling method use, i.e. based on the eselonisasi and non-Echelon on the organizational structure and taken proportionally eselonisasi at every level and part of the structure of the organization.

Data Analysis Techniques
After the data from the rest of the respondents or any other source of data collected, then carried out the data analysis. Data analysis is activities to classify data based on variables and types of respondents, tabulates data based on variables from all respondents, presenting the data of each of the variables examined, perform the calculation formula to answer problems and perform calculations to test the hypotheses that have been proposed, (Sugiyono 2014; 238).

Data analysis in this research was conducted with rare structural equation modeling steps WrapPLS with software-based, as the opinions of Solimun and Fernandes (2016:30), is as follows:
Designing of structural models (inner models).
The design of the structural model of relations between latent variables in this study is based on a formulation of the problem or hypothesis, research on design theory could either be PLS, if it already

exists, the results of empirical research, analogies, relationships between variables in other fields of science, normative, i.e. Government regulations, laws, etc, then it is rational. Therefore, it is possible to conduct exploration on wrapPLS relations between latent variables, so that as the basis of design of structural model can be either proposition.

Designing a model of measurement (outer model).

The base can be used as a reference to determine the nature of the indicators whether formative or reflective is the theory, empirical research beforehand, or if not there is rational. Application of PLS in the early stages, seemed to reference the form theory or previous empirical research is still rare, or even yet exist. Therefore refers to the definition of the conceptual and operational definitions of variables, expected at once can be done identification of the nature of the charge indicators will, (Solimun, 2016:31)

Construct a line diagram.

Based on the explanation of the results of the design of the inner and outer model to the model, further stated in the form of a diagram of the track. Can be described as shown below:

Figure 3.1 relationships between variables and Indicators in the Model PLS
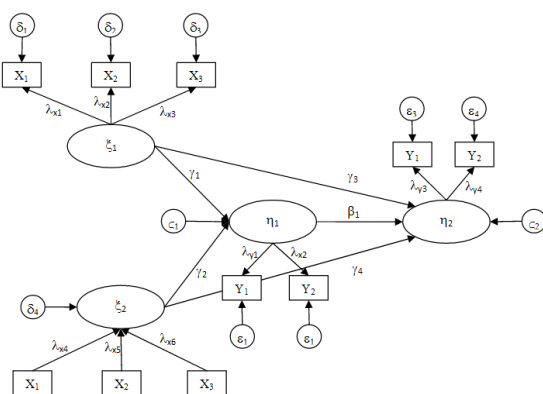
Where the notation-notation used is:

ξ = Ksi, latent variables exogenous variable,

η = Eta endogenous latent

λx = Lamnda (small), latent variables exogenous factor loading

λy = Lamnda (small), loading factors endogenous latent variable

Λx = Lamnda (large), latent variable factor loading matrix of exogenous

Λy = Lamnda (large), latent variable factor loading matrix latent endogenous

B = Beta (small), endogenous variables influence coefficient against endogenous variable

γ = Gamma (small) influence of exogenous variables, coefficients against endogenous variable

ς = Zeta (small), error model

Diagram of the path of conversion into a system of equations.

1. Outer model, i.e. the specification of the relationship between latent variables with the charge indicators will, also called the outer relation or measurement model, defines the characteristics of latent variables with the charge indicators will.

2. Inner model, i.e. the specification of the relationships between latent variables (structural models), also known with the inner relation, describes the relationship between latent variables based on the theory of the specifically delegated substantive research. Without loss of properties in General, it is assumed that the latent variables and indicators or manifest variables are scaled zero means and Variant unit equal to one, so the location parameter (parameter constants) can be removed from the model.

The parameter prediction/estimation

As has been described previously, there are inner and outer model estimation model. Algorithmic analysis of outer model, it is basically the process of calculating the latent variable data sourced from data indicators. In the program there are 5 WrapPLS Algorithm outer model include:

1) PLS Regression, i.e. inner model does not affect the outer model

2) PLS, M Mode or "MIMIC" or mixed, i.e. inner model affects the outer model.

3) PLS mode A, the indicator model for reflective.

4) PLS B mode, the indicator model for the formative.

5) Robust Path Analysis, namely the latent variable data in the form of average score indicator.

Algorithm analysis of inner models is the method and the process of the calculation of the coefficients of the line, i.e. the coefficient of influence (relations) between the latent variables. On software WrapPLS this algorithm includes:

1) Linear, latent variable models the relationship between is linear.

2) Wrap2, relations between latent variables in the curve-shaped U.

3) Wrap3, relations between latent variables in the curve S-shaped.

It is demanding that users can specify hypothesis, prior to analysis with WrapPLS done. A model of relations between variables is a linear, which follow the curve of U and any that follow the curves of the S.

Goodness of fit

Outer models

A model of measuring or testing concerning the validity of the model is the outer and reliability of research instruments.

a. Convergent validity

The correlation between the score indicator variable with a score of reflective lateen. For this loading 0.5 to 0.6 is considered quite on the number of indicators per latent variables is not large, ranging between 3 to 7 indicators

b. Discriminant validity

The measurement indicator based on reflective cross loading with variable laten when the value of cross loading each of the largest variables on the respective indicator compared with other variables on the cross loading then it is said to be valid.

Other methods by comparing the value of the square root of the average variance extracted (AVE) any latent variables with the correlation between latent variables in the model.

c. Composite reliability

The Group of indicators that measure a variable has a composite reliability is good if it has composite reliability > 0.7. Although not an absolute standard.

d. Alpha Cronbach

The Group of indicators that measure a variable has a composite reliability is good if you have alpha coefficients > 0.6.

Inner model

Goodness of fit of the Model on the analysis of WrapPLS can be seen in table goodness of fit is the size of the index and the best of relations between latent variables (inner models).

Table 3.3 Model fit and quality indices

No	Model fit and Quality indices	Kriteria fit
1	Average path coefficient (APC)	$P < 0.05$
2	Average R-Squared (ARS)	$P < 0.05$
3	Average adjusted R-squared (AARS)	$P < 0.05$
4	Average block VIF (AVIF)	Acceptable if $< = 5$, ideally $< = 3,3$
5	Average full colonierity VIF (AFVIF)	Acceptable if $< = 5$, ideally $< = 3,3$
6	Tenenhaus Gof (Gof)	Small $> = 0,1$, medium $> = 0,25$, large $> = 0,36$
7	Simpson paradox ratio (SPR)	Acceptable if $> = 0,7$, ideally $= 1$
8	R-squared contribution ratio (RSCR)	Acceptable if $> = 0,9$, ideally $= 1$
9	Statistical suppression ratio (SSR)	Acceptable if $> = 0,7$
10	Nonliniear bivariate causality direction ratio(NLBCDR)	Acceptable if $> = 0,7$

Hypothesis Testing

Hypothesis testing (β, Υ, and λ) is done with the method developed by bootstrap resampling Geisser & Stone. The test used to be statistics statistic t or t test, with the following hypothesis:

The hypothesis of the outer model are:

H0: $\lambda i = 0$ opponent

H1: $\lambda i \neq 0$

While statistics for a hypothesis inner model of latent variables exogenous influence against endogenous is

H0: $\Upsilon i = 0$ opponent

H1: $\Upsilon i \neq 0$

While statistics for hypothesis inner model: influence of endogenous latent variables against endogenous is:

H0: $\beta i = 0$ opponent

H1: $\beta i \neq 0$

Application of resampling methods, allowing the introduction of data distributed free (free distribution), does not require the assumption of a normal distribution, and does not require a large sample (recommended minimum of 30 samples), testing was done with t-test, p-value obtained when ≤ 0.05 (5%) of the alpha then summed up significantly, and vice versa. When the results of hypothesis testing on the outer model significantly, this indicates that the indicator is seen can be used as an instrument for measuring the latent variables. Whereas when the results of the testing on the inner workings of the model are significant, it can be interpreted that a meaningful influence against the latent variable against another latent variable.

There are several methods of resampling on software WarpPLS:

1. 1 stable, is a quasi parametric approach or method, the value of p = value approached with average values.
2. Stable 2 and 3 Stable, this method produces the alleged that is consistent, through a bootstrap resampling algorithm.
3. Bootstrapping, resampling with large samples (equal to or less than the original sample) and repeated as much

as 100 bootstrap samples) to achieve convergence.

Jackknifing, method by removing one line (one sample) and repeated until the last sample, the sample in this method be reduced one.

Blind folding, similar to a jackknifing. But the first line of data is replaced with the average of each column (variable), then continued the line.

Results and Discussion

The influence of leadership on performance clerk

The results showed that the positive and significant, influential leadership against the performance of employees. This means that a good leadership can improve the performance of employees. The results of this study in accordance with the theory of Armstrong (2003; 42), leadership as a process to provide inspiration to all employees to work as well as possible to achieve the expected results. While Mathis and Jackson (2002; 177), system performance management attempted to identify, encourage, measure, evaluate, improve and give an appreciation of the performance of the employee. This means that the influence of leadership on performance is very large it is characterized by courage in the leaders have taken small risks over any work and policies that set the biggest contributing in improving the performance of employees. The results of this study are similar to research done Norbaiti (2013) that affect leadership performance. Research results Yusar (2014) shows that leadership, recruitment and morale simultaneously influence on performance. Factor in the leader is crucial in improving employee workplace morale because of effective leadership provides direction against the efforts of all workers in achieving the goals of the organization. The employment of an employee morale will arise due to the

influence of effective leaders, so the effectiveness of leadership will look how it can motivate employees effectively so as to achieve the result of work or performance of an employee that is optimal.

Influences of supervisory employees on performance

The results showed that supervision effect on performance. To achieve these objectives an awful lot of good work done in the form of manpower, time and money. So that the goal can be accomplished effectively and efficiently then needed supervision. Supervision intended to goals and targets of the business activities of units of Government can be achieved in Sepik and successfully implemented to conform with basic tasks, functions, plan or program, Division and delegation of tasks, the working formulation, implementation guidelines and laws and regulations in force. Mathis and Jackson (2006; 303), supervision as the process of monitoring the performance of employees on the basis of standards for measuring performance, ensuring top quality and performance assessment information that can be used as feedback to the achievement of the results are communicated to the employees and Mathis and Jackson (2002; 177), system performance management attempted to identify, encourage, measure, evaluate, improve and give an appreciation of the performance of the employee. The results of this research line with Alfahmi (2016) That supervision and training have a positive and significant influence on performance clerk. That is, increased supervision and training followed by the performance of the employee.

Indirect influences on performance leadership through employee morale

Research indicates that a indirect leadership of the positive and significant

effect on performance through morale, meaning variables can mediate the morale influence leadership against the performance of employees. Significance influence mediation shows that morale courage, leadership in taking the risks of the policies defined by the employee answered with a high morale so that it can carry out its work efficiently. Powered by Armstrong (2003:42), leadership as a process inspiring to all employees to work as well as possible to achieve the expected results. While Mathis and Jackson (2002; 177), system performance management attempted to identify, encourage, measure, evaluate, improve and give an appreciation of the performance of the employees and Hasibuan (2004; 94) desire and zeal for someone working on his job with good and passionate work to achieve maximum productivity. Research results in line with Norbaiti (2013) that affect leadership performance. Supervision, leadership and training simultaneously influence on performance. Research results Yusar (2014) shows that leadership, recruitment and morale simultaneously influence on performance. Anwar (2012), where good leadership will encourage the emergence of employee morale.

Indirect influences of supervisory employees on performance through workforce

This research shows that oversight has no effect on performance through workforce. This means that variables not morale can mediate the influence of surveillance against the performance of employees. It can be seen from the value of the indirect effect of 0.039 smaller than 1.96 and the probability of 0.068 greater than 0.05. This shows that oversight has no effect on performance through workforce. Influences of supervisory against influential significant morale and influence morale on performance also have positive significance. But the indirect influence of the supervision on performance, although

the direction is positive but not significant. This indicates that the influence of supervision on performance does not improve the performance of employees. This condition indicates that the oversight just to avoid the negative sense, as in practice in the general direction of using supervision merely as a way to find weaknesses employees without effort and inform the concerned. This is because that position supervision is at the end of management functions by no means less important, but more meaningful as the key to success of the whole of the implementation of management functions. The results of this study support the research Diwanthi (2015), which concluded partially supervision measures consists of the observation, awarding examples, step records and reporting, and regulation have not provided decisive, positive for performance improvement officer, given the lack of leadership ability in carrying out surveillance measures against employees at the time of executing the task.

Influence morale on performance clerk

The results showed that the positive effect morale and significantly to the performance of the employees. Increased morale will improve the performance of employees, instead declining employee morale will degrade the performance of the employees. This is in accordance with the theory of Mathis and Jackson (2002; 177), system performance management attempted to identify, encourage, measure, evaluate, improve and give an appreciation of the performance of the employees, in other words the spirit of the positive relationship work on the performance of employees. The results of this research are consistent with research done by Hendry (2010) which concluded that the morale effect on the performance of employees. Yuniari (2009) shows morale significantly affects the performance of the employee.

A Summary Of Research

This research was conducted to test the influences of supervisory and leadership against the morale and performance of employees of the Department of Revenue the city of Pekanbaru. Based on the results of the analysis and discussion in the previous chapter, then the conclusion to be drawn as follows:

1. The leadership of positive and significant effect against the performance of employees. The dominant thing within the leadership felt by employees is the courage of a leader in taking risks, but still with a full calculation of a defined policy, so as to establish a good working atmosphere for employees. However, related to the mastery of the field duty felt still needs to be improved given the local revenue during the last five years has continued to undergo fluctuations decrease in the achievement of the target.

2. oversight and significant negative effect on performance clerk. General supervision over the work done at the end of implementation, whereas scrutiny before and during the implementation process less attention. It can be seen from the indicator's lowest value that a lack of leadership to control the existence of employee work hours.

3. Leadership and significant negative effect on performance through employee morale. Leaders dare to take the risk of any work and policies that set so that foster a spirit of work employees can improve the performance of employees. Thus, in terms of the style of leadership, morale can be a mediating against variable employee performance.

4. Supervision of the negative and not significant effect on performance through employee morale. That is, a variable workforce cannot mediate the

influence of surveillance against the performance of employees. This is due to the supervision over the process of the implementation of the activity is still less note seen from discipline against the working hours are still low.

5. positive effect morale and significantly to the performance of the employees. This positive relationship that explains the higher Revenue Service employee morale Pekanbaru Area then the employee's performance will be increased. Whereas the conditions of the workforce that needs to be addressed on the basis of the lowest indicators i.e. lack of leadership to reprimand employees who did not discipline.

Research Advice

With three influential hypothesis and two hypotheses have no effect, then suggestions for party leader Dispenda Pekanbaru, as follows:

1. Regarding leadership, leaders are expected to further enhance the mastery of the field. Efforts are being made towards external parties are opening a more intense communication to all stakeholders so that the intensifying and extensification reception area can run well. Against the internal organization, the Leaders continue to motivate employees in order to improve skills and mastery of the field by continuing to learn about better ways to exercise the duties of an employee. Interest on a bigger task and focus on the content of the tasks will take on increasing the performance of employees.

2. In relation to the supervision of the influence on the performance of employees. So the leadership not only conducting surveillance at the time of the activity has been completed, but the scrutiny before and during the process to note the existence of

controls such as employee work hours that need to be improved.

3. The direction must continue to pay attention to the spirit of the work to improve the performance of employees in relation to leadership, the leadership must give a reprimand and sanctions against employees who were not present at the time of working hours without any justifiable reason in order for employee morale maintained.

4. Optimizing for morale in relation to how the oversight, supervision should be carried out continuously through the existence of control employees on working hours so that employees more effectively to complete its work so that the results or performance targets will be achieved and that servants followed by the achievement of the goal of organizational performance.

5. With him significant influence between the morale and performance of employees, then the leader should always keep the attitude towards employees that are not consistent with the discipline to apply the rules to all employees. Discipline employees is not only related to the adherence to the work hours entry and returned home, but the thing more important is discipline against employees of focus and attention on the work carried out.

References

Alex s. Nitisemito, 2002, personnel management, Ghalia Indonesia, Jakarta.

Ardana, 2012, human resource management, Yogyakarta

Arikunto Suharsimi, 2002, Research an approach Procedure Practice, Publisher of PT. Rineka reserved, Jakarta

Armstrong, M, 1998, Performance Management, Clays, Ltd., St Ives, Ple, England.

Anwar Prabu Mangkunegara, (2002), human resource management, PT Rosda Karya Teenager, Bandung

Fauzia, Karina, 2017, leadership and theory X and Theory Y McGregor, Douglas <https: kfauzia42.wordpress.com/2017/01/18/kepemimpinan-dan-teori-x-dan-y-mcgregor/="">

Hasibuan, S.P. Melayu, 2004. Basic management, understanding, and problem, the Publisher of the Earth Revised, Jakarta.

</https:>Heidjrachman and Suad Husnan, 2000, personnel management, 4th Edition, prints the ninth, BPFE, Yogyakarta.

Mathis, r. L, Jackson, j. h., 2006, human resources management, Salemba, Jakarta Four

Mangkunegara AA. Anwar Prabu, 2004, human resources management, the Publisher of Teen Resdakarya, Bandung

Government Regulation Number 46 Year 2011 about the assessment of the achievements of the work of CIVIL SERVANTS

Robbins v. S, 2004, Organizational Behavior Concept Controversy, application, Edition, Publisher, Indonesia PT. Prenhallindo, Jakarta

Solimun, 2010, Structural modeling of multivariate analysis method of Partial Least Square-PLS, the Publisher of CV Image: Hapless.

Sugiyono, 2009, Qualitative and quantitative research Methods R & D, Publisher Alfabeta, Bandung.

Winardi J, 2004, Organizational Behavior Management, publishers, Media Prenada

Yukl, Garry. 205. Leadership in the organization. Translation Budi Suprianto.   5th Edition. Jakarta: PT Publisher Index.