

## Employee Performance at the North Bekasi Pratama Tax Service Office is Influenced by Leadership Style and Communication Through Job Satisfaction as an Intervening Variable.

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### ABSTRACT :

*This study aims to: 1) find out the description of leadership style, communication, job satisfaction and employee performance, 2) find out the influence of leadership style on employee performance, 3) know the influence of communication on employee performance, 4) know the influence of leadership style on employee job satisfaction, 5) know the influence of communication on employee job satisfaction, 6) find out the influence of job satisfaction on employee performance, 7) to know the influence of leadership style on employee performance through job satisfaction as an intervening variable, 8) to know the influence of communication on employee performance through job satisfaction as an intervening variable. The research was conducted with a sample of 117 respondents. The sampling technique uses the saturated sample technique. The data analysis method uses descriptive analysis, regression analysis, path analysis, and Sobel test. The path analysis model was tested with the SPSS Version 27 program. The results of the regression equation show that 1) there is a positive and significant influence between leadership style on employee performance, 2) there is a positive and significant influence between communication on employee performance, 3) there is a positive and significant influence between leadership style on job satisfaction, 4) there is a positive and significant influence between communication on job satisfaction 5) there is a positive and significant influence between job satisfaction on employee performance, 6) there is no positive and significant influence between leadership style and employee performance, 7) there is no positive and significant influence between communication on employee performance. The results of the mediation variable influence test showed that the direct influence was greater than the indirect influence, this mediation influence was expressed as partial mediation. The real influence is the direct influence of leadership style on employee performance and communication on employee performance. change management to the company's performance. The results of the Sobel test showed that the t-statistical value was significantly smaller than the t-table, it was concluded that job satisfaction did not mediate the relationship between leadership style and employee performance and the relationship between communication and employee performance.*

*Keywords: leadership style, communication, job satisfaction and employee performance.*

### INTRODUCTION

Human Resources (HR) in an organization plays a very important role in supporting the achievement of organizational goals. HR includes all individuals involved in organizational operations, from staff at the lower level to the highest leadership (top management), but despite different levels, all elements of Human Resources (HR) have the same contribution to the achievement of organizational goals, so that if there is an error in managing Human Resources as a unit in the organization, it will result in hampering the achievement of the organizational goals themselves. The Human Resources function is also very influential in maximizing employee performance to support the achievement of

organizational goals. The Human Resources function is not only related to employee administration, but also how to manage, develop, and empower employees to support the achievement of the organization's vision and mission. By managing every aspect of Human Resources (HR) effectively, it can create an environment that supports employee performance productivity and always provides opportunities for employees to improve their performance so as to encourage the achievement of targets and goals of the organization itself.

The Tax Service Office (KPP) Pratama Bekasi Utara as an organization that has Human Resources (HR) requires optimal employee performance because it has performance targets that are calculated for achievement every quarter. The performance target is outlined in the form of a Key Performance Indicator (IKU) document. Of the many Key Performance Indicators (KPI) which are the performance targets of KPP Pratama Bekasi Utara, there is one Key Performance Indicator (KPI) which has required more attention in the process of achieving its value. This is because the Key Performance Indicators (KPI) is a description of the achievement of organizational performance, namely KPP Pratama Bekasi Utara in particular and accumulates nationally in the achievement of the Directorate General of Taxes of the Republic of Indonesia. The Key Performance Indicator (KPI) is the achievement of tax revenue targeted at the Directorate General of Taxes (DGT) as a mandate from the stipulation of the National Revenue and Expenditure Budget (APBN) from year to year which always increases. If you look at the achievement of tax revenue as an indicator that can be measured as a performance achievement during the period 2020 to 2024, KPP Pratama Bekasi Utara can be described as follows:

Target and realization of tax revenue of KPP Pratama Bekasi Utara as of 31 December 2024

Year	Target and Tax Revenue of KPP Pratama Bekasi Utara		
	Target	Realization	Percentage
2020	1,110,425,438,000	997,601,580,767	89.84%
2021	1,228,011,468,000	1,328,101,824,639	108.15%
2022	1,108,826,886,000	1,405,946,158,761	126.80%
2023	1,388,245,791,000	1,425,350,606,162	103.19%
2024	1,617,955,353,000	1,621,568,087,976	100.22%

Based on the achievements above, it is known that in the last 4 years, namely from 2021 to 2024, although the mandated target can be exceeded (more than 100%), it can be seen from the percentage of target achievement that fluctuates and even tends to decrease in 2023 and in 2024. On the other hand, the total value of revenue realized from 2020 to 2024 has actually experienced a large increase. 2020 was the toughest year because nationally there were factors beyond power due to the COVID 19 pandemic which resulted in revenue only reaching 89.84% of the target. The turning point of revenue achievement starts from 2021 where the target can be exceeded and peaks in 2022 with the highest achievement of 126.80%. Furthermore, since 2023 and 2024 there has been a trend of revenue realization that has decreased in percentage compared to the percentage of realization in 2022. This is the attraction of research to find out the factors that cause the condition of revenue performance at

KPP Pratama Bekasi Utara to fluctuate in percentage. Achieving the target at KPP Pratama Bekasi Utara requires maximum employee performance and in the process is strongly influenced by several variables. The influential variables include leadership style, communication and job satisfaction. These variables are what the research wants to find out how much influence they have on employee performance in achieving the targets mandated to KPP Pratama Bekasi Utara.

Performance is the result of all the efforts made by an employee in completing the assigned tasks. Mathis and Jackson (2011: 378) state that “performance is essentially the things that employees do or do not do in completing their work”. In carrying out an activity, you definitely want maximum performance in accordance with the standards applied by each workplace so that the desired performance can be realized. If the expected goals can be realized properly, then performance can be declared successful. KPP Pratama Bekasi Utara as an organization that manages human resources certainly expects optimal employee performance in order to be able to complete work targets in order to achieve organizational goals, namely the achievement of tax revenue targets.

Leadership style is needed in an organization including KPP Pratama Bekasi Utara considering that in the course of time, KPP Pratama Bekasi Utara as a vertical unit under the Directorate General of Taxes of the Ministry of Finance always runs dynamically with frequent mutations of leadership changes both Echelon III (Head of Office as an administrator official), Echelon IV (Head of Section as a supervisory official) and human resources both executors, Functional and Account Representatives. The Directorate General of Taxes carries out mutations based on “Law Number 5 of 2014 concerning State Civil Apparatus (ASN)”, “Government Regulation Number 11 of 2017 concerning Civil Servant Management”, “Minister of Finance Regulation (PMK) Number 39 / PMK.01 / 2009 concerning Career Position Mutation Patterns within the Ministry of Finance”. The implementation of employee mutations is emphasized through the Regulation of the Director General of Taxes (Perdirjen) number PER-01/PJ/2012 stdd PER-25/PJ/2015 which regulates the pattern of career position mutations for echelon IV structural positions and functional positions other than the main and middle levels. Along with the shift in human resources, it is very possible that there will be changes in leadership style that affect employee performance, so that this condition is the background why the leadership style variable is used as the object of research to find out how far it affects employee performance at KPP Pratama Bekasi Utara.

Communication is a process by which a person conveys messages or information to others in their activities to achieve the best performance. This is very relevant and needed in an organization including KPP Pratama Bekasi Utara so that it is the background why the communication variable is used as the object of research to determine the extent of its influence on the performance of KPP Pratama Bekasi Utara employees.

## **Literature Review**

An employee has a responsibility in the form of work that must be completed through the activity process and creates work results that can be assessed, this is the essence of performance. Mathis and Jackson (2011: 378) state that “Performance is basically things that are done or not done

by employees in carrying out their jobs”. According to Onsardi and Finthariasari (2022: 107) what is meant by performance is “The performance shown in doing a job individually or in a group in an institution or organization, according to the authority and responsibility of each in achieving the goals of the institution or organization”. Silaen, et al (2021: 1) explain that “The results of work achieved by a person in completing their responsibilities are the definition of performance”. Kuswarak and Yamin (2023: 42) state that “Performance is a function of motivation and ability. To complete a task or job someone should have a certain degree of willingness and a certain level of ability”. Juniarti and Putri (2021: 44) have an understanding that “Performance can be interpreted as a result that has been done in order to achieve organizational goals that are carried out legally, legally and not against the law and in accordance with the morals and responsibilities imposed on him”. According to Adriani, et al (2024: 33) it is explained that “Performance is seen as work performance or work results that are qualitative and quantitative in nature, the success or failure of the performance achieved by the organization is influenced by the level of employee performance individually and in groups, where performance is measured by instruments developed in studies that depend on general performance measures and then translated into basic behavioral assessments which include: quantity of work, quality of work, opinions or statements conveyed, decisions taken in doing work and job descriptions”.

Based on several definitions above, the author concludes that employee performance is something produced by employees that can be assessed both in quantity and quality within a certain period of time. The work that is the responsibility of each employee is carried out in accordance with predetermined work standards by including abilities, skills, skills and understanding of the work itself and further contributing to the achievement of organizational goals by observing moral, ethical and integrity standards.

Leadership styles are researched through the development of ideas and approaches to understanding leader behavior, this is stated by Rensis Likert in Thoha (2020: 58) where in a series of studies he designed and developed 4 (four) types of leadership styles known as the Likert System. Likert developed this theory to explain the ways leaders influence and interact with subordinates in the organization by implementing a supportive relationship. The four leadership styles are: Exploitive Authoritative ; Bureaucratic (Benevolent Authoritative) ; Consultative (Consultative) ; and Participative (Participative).

According to Rivai (2012: 42) leadership style is “a set of characteristics that leaders use to influence subordinates so that organizational goals are achieved or it can also be said that leadership style is a pattern of behavior and strategies that are preferred and often applied by a leader”. According to Kuswarak and Yamin (2023: 20) “Leadership style is the ability of a leader to direct, influence, encourage and control subordinates to be able to do something work on their awareness and voluntarily in achieving a certain goal”. According to Fiedler in Sutrisno (2017: 224) states “No one can be a successful leader by only applying one type of leadership style to all situations”.

Communication according to West & Turner (2017: 5) is “A social process in which individuals use symbols to construct and interpret meaning in their environment”. According to Siregar, et al (2021: 1) stated that “Basically, communication is used to convey organizational needs, humans communicate as a form of conveying knowledge and experience”. According to Kreitner and Kinicki (2014: 134) it is stated that “Communication is defined as the exchange of information between the sender of information and the recipient, as well as interference (perception) of meaning between the individuals involved”. According to Hardjana (2016: 15) states “Communication is an activity where someone conveys a message through a certain media to another person and after receiving the message then responds to the sender of the message”.

According to Dyatmika (2021: 1) states that “Communication carried out by humans can be understood and understood as an interaction between individuals through an exchange of linguistic symbols, namely verbal symbols and nonverbal symbols”. Verbal symbols here are using sound, writing or a combination of the two, while nonverbal symbols are defined as symbols used in everyday life, whether symbols from hands, thumbs, index fingers or in the form of images. According to Dewi, et al (2024: 6) the definition of communication is “As a process that occurs between communicators and communicants in conveying, sending, receiving, analyzing, and managing a message”. One of the most important properties in a communication is the message. Messages are the main product of the communication process in conveying ideas, ideas, feelings or attitudes. The delivery of messages by communicators to communicants in the messages conveyed has meaning. And the meaning of this message can have more than one meaning.

According to Kreitner & Kinicki (2014: 169) job satisfaction is “An affective or emotional response to various aspects of one's job”. This definition indirectly states that job satisfaction is not a unitary concept where a person can feel quite satisfied with one aspect of the job but can also feel dissatisfied with other aspects. A complex emotional reaction as a result of encouragement, desire, demands and expectations of employees towards work which is related to the reality felt by these employees so that feelings of pleasure, satisfaction or dissatisfaction arise. According to Sutrisno (2017: 74) states “There are various definitions or limits on job satisfaction”. First, the understanding that views job satisfaction as a complex emotional reaction as a result of encouragement, desire, demands and expectations of employees towards work which is related to the reality felt by these employees so that it causes a form of emotional reaction in the form of feelings of pleasure, satisfaction or dissatisfaction. Second, an understanding that states that job satisfaction is an employee's attitude towards work related to the work situation, cooperation between employees, rewards received at work and matters relating to physical and psychological matters.

## **METHOD**

The approach used in this research is a quantitative approach while the research design uses a path analysis model. Through this path analysis, researchers want to know the direct effect and indirect effect of leadership style variables, communication on employee performance through job satisfaction. The population in this study were all employees at KPP Pratama Bekasi Utara, totaling 117 and the sample in this study were all employees of KPP Pratama Bekasi Utara, totaling 117 employees.

The model used in this research is path analysis. Researchers use path analysis to determine the direct effect and indirect effect between independent and dependent variables. In this study, researchers want to know employee performance which is influenced by leadership style and communication through job satisfaction.



## RESULTS AND DISCUSSION

Gender	Ammount	%
Man	80	68.4%
Woman	37	31.6%
Ammount	117	100%

Table 1 Characteristics of respondents based on Gender

Education level	F	%
SMA (High School)	3	2.6%
DIP 1	15	12.8%
DIP 3	26	22.2%
S1 (Bachelor degree)	59	50.4%
S2 (Master of degree)	14	12.0%
Ammount	117	100%

Table 2 Characteristics of respondents based on education

length of work	F	%
above 3 years	56	47.9%
1 year to 3 years	58	49.6%
less than 1 year	3	2.6%
Total	117	100%

Characteristics of Respondents based on Length of Service

The research instrument test was carried out through validity and reliability tests.  
Validity test of Leadership Style (GK)

NO	CORLESTION	CUTT OFF
GK1	0.392**	0.3
GK 2	0.392**	0.3
GK 3	0.405**	0.3
GK 4	0.403**	0.3
GK 5	0.392**	0.3
GK 6	0.403**	0.3
GK 7	0.397**	0.3
GK 8	0.404**	0.3
GK 9	0.404**	0.3
GK 10	0.415**	0.3
GK 11	0.400**	0.3
GK 12	0.403**	0.3
GK 13	0.404**	0.3
GK 14	0.403**	0.3
GK 15	0.404**	0.3

Communication (KOM) validity test

NO	CORLESTION	CUTT OFF
KOM1	0.508**	0.3
KOM 2	0.507**	0.3
KOM 3	0.507**	0.3
KOM 4	0.510**	0.3
KOM 5	0.514**	0.3
KOM 6	0.509**	0.3
KOM 7	0.510**	0.3
KOM 8	0.515**	0.3
KOM 9	0.516**	0.3
KOM 10	0.518**	0.3
KOM 11	0.507**	0.3
KOM 12	0.507**	0.3
KOM 13	0.511**	0.3
KOM 14	0.507**	0.3
KOM 15	0.507**	0.3
KOM16	0.507**	0.3
KOM17	0.511**	0.3

Test the validity of Job Satisfaction (KK)

NO	CORLESTION	CUTT OFF
KK1	0.516**	0.3
KK 2	0.516**	0.3
KK 3	0.517**	0.3
KK 4	0.519**	0.3
KK 5	0.522**	0.3
KK 6	0.519**	0.3
KK 7	0.521**	0.3
KK 8	0.524**	0.3
KK 9	0.524**	0.3
KK 10	0.526**	0.3
KK 11	0.516**	0.3
KK 12	0.516**	0.3
KK 13	0.518**	0.3
KK 14	0.516**	0.3
KK 15	0.516**	0.3
KK16	0.515**	0.3
KK17	0.522**	0.3
KK18	0.530**	0.3
KK19	0.525**	0.3
KK20	0.520**	0.3

#### Employee Performance (KP) validity test

NO	CORLESTION	CUTT OFF
KP1	0.371**	0.3
KP 2	0.367**	0.3
KP 3	0.369**	0.3
KP 4	0.372**	0.3
KP 5	0.374**	0.3
KP 6	0.369**	0.3
KP 7	0.371**	0.3
KP 8	0.373**	0.3
KP 9	0.373**	0.3
KP 10	0.376**	0.3
KP 11	0.367**	0.3
KP 12	0.369**	0.3
KP 13	0.364**	0.3
KP 14	0.367**	0.3
KP 15	0.367**	0.3

Reliability test using the Cronbach's Alpha method with a value above 0.6. The following is a table of reliability test results in this study through the SPSS Program.

Variabel	Cronbach's Alpha	Cutt Off
GK	0.967	0.6
KOM	0.949	0.6
KK	0.998	0.6
KP	0.984	0.6

Based on the reliability test conducted on the variables of Leadership Style (GK), Communication (KOM), Job Satisfaction (KK) and Employee Performance (KP), the test results show that the reliability value is above 0.6. This shows that all statement items for the four variables are reliable and can be used in various conditions and different times. Thus, the questionnaire prepared can be used consistently in this study.

The following are the results of the normality test using the Kolmogorov-Smirnov test.

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		117
Normal	Mean	0.0000000



Parameters <sup>a,b</sup>	Std. Deviation	6.37723492
Most Extreme Differences	Absolute	0.070
	Positive	0.051
	Negative	-0.070
Test Statistic		0.070
Asymp. Sig. (2-tailed) <sup>c</sup>		.200 <sup>d</sup>
Monte Carlo Sig. (2-tailed) <sup>e</sup>	Sig.	0.170
	99% Confidence Interval	Lower Bound 0.160
		Upper Bound 0.180
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.		

Based on the normality test results in the table above, it is known that the significance value is  $0.200 > 0.05$ . So it can be concluded that the data tested in this study are normally distributed.

A commonly used cut off value to indicate the presence of multicollinearity is a Tolerance value  $< 0.10$  or  $VIF > 10$ .

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.623	1.482		1.770	0.079		
	GK	0.063	0.040	0.050	1.577	0.118	0.170	6.216
	KOM	0.044	0.035	0.032	1.253	0.213	0.105	7.566
	KK	0.938	0.036	0.918	25.972	0.000	0.116	6.962
a. Dependent Variable: KP								

The VIF value of the Leadership Style variable is 6.216 and the VIF value of the Communication variable is 7.566 and the Job Satisfaction variable VIF value is 6.962 which means that the three variable values are smaller than 10 ( $VIF < 10$ ). This indicates that there is no multicollinearity between the independent variables in the regression model.

The Tolerance value of the Leadership Style variable is 0.170 and the Tolerance value of the Communication variable is 0.105, and the Tolerance value of Job Satisfaction is 0.116, which means that the three variable values are greater than 0.1 ( $Tolerance > 0.1$ ). This also shows that there is no multicollinearity between the independent variables in the regression model.

A fixed or equal variance is called homoscedasticity, while a significant value  $>$  from 0.05

then there is no heteroscedasticity.

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.223E-15	1.482		0.000	1.000
	GK	0.000	0.040	0.000	0.000	1.000
	KOM	0.000	0.035	0.000	0.000	1.000
	KK	0.000	0.036	0.000	0.000	1.000

Based on the table above that the heteroscedasticity test of each variable has a significant value > 0.05, thus, it can be concluded that there is no heteroscedasticity in this regression model, so this model is suitable for use in research.

#### Model I

This model describes the effect of leadership style, communication and job satisfaction on employee performance. From the research results can be explained as follows:

#### Regression Coefficient Value Communication Leadership Style Variables and Job Satisfaction on Employee Performance

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
(Constant)		2.623	1.482		.079
Gaya Kepemimpinan		.163	.054	.735	.000
Komunikasi		.440	.135	.842	.000
Kepuasan Kerja		.338	.136	.388	.000

a. Dependent Variable: Performance employment

Model Summary  
Leadership Style, Communication and Job Satisfaction Factors on Employee Performance

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.926 <sup>a</sup>	.812	.752	1.100
a. Predictors: (Constant), Kepuasan Kerja, Komunikasi, Gaya Kepemimpinan				

To find the value of e1 can be done using the R<sup>2</sup> value. This value is used in calculating the coefficient value e1, using the formula =

$$e1 = \sqrt{(1 - R^2)} = \sqrt{(1 - 0.812)} = \sqrt{0.188}$$

$$e1 = 0.433$$

Model II

This model describes the effect of leadership style and communication on job satisfaction. The results of the study can be explained as follows:

Regression Coefficient Value  
Leadership Style and Communication Variables on Employee Job Satisfaction

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-19.100	3.403		-5.612	.000
Gaya kepemimpinan	.775	.273	.625	10.546	.000
Komunikasi	.480	.178	.363	6.128	.000
a. Dependent Variable: kepuasan kerja					

1. Based on the test, it is found that there is a positive and significant influence between Leadership Style on Employee Performance at KPP Pratama Bekasi Utara. From the results of direct observations at KPP Pratama Bekasi Utara, it shows that the leadership style carried out is the Participative type, as evidenced by the results of the questionnaire from respondents who gave the greatest value to the statement that the leader has perfect trust in his subordinates. Leaders also encourage subordinates to take responsibility for making decisions and implementing decisions that have been made. This condition is evidenced by the regression test with a positive coefficient value and a partial significant test with a significant value or Ha is accepted, thus the research results where there is a positive influence between Leadership Style on Employee Performance at KPP Pratama

Bekasi Utara.

2. Based on the test, it is found that there is a positive and significant influence between communication on employee performance at KPP Pratama Bekasi Utara. From the results of direct observations at the KPP Pratama Bekasi Utara, it shows that the communication that is established is smooth because the environment created is very conducive, the respondent's assessment gives the greatest value to the communication variable is the environmental indicator. The next statement that makes a big contribution is the openness between the sender and receiver of the message to create an honest and effective communication environment that is felt in the KPP Pratama Bekasi Utara environment. This condition is evidenced by the regression test with a positive coefficient value and a partial significant test with a significant value or  $H_a$  is accepted, thus the research results where there is a positive influence between communication on employee performance at KPP Pratama Bekasi Utara.

3. Based on the test, it is found that there is a positive and significant influence between Leadership Style on Job Satisfaction at KPP Pratama Bekasi Utara. From the results of direct observations at the KPP Pratama Bekasi Utara, it shows that there are conditions where there is a willingness of superiors to listen, understand and acknowledge the opinions or achievements of their employees, besides that there is agreement from respondents, namely the office atmosphere makes employees feel at home. This fact is evidenced by the regression test with a positive coefficient value and a partial significant test with a significant value or  $H_a$  is accepted, thus the research results where there is a positive influence between Leadership Style on Employee Job Satisfaction at KPP Pratama Bekasi Utara.

4. Based on the test, it is found that there is a positive and significant influence between Communication on Job Satisfaction at KPP Pratama Bekasi Utara. From the results of direct observations at the KPP Pratama Bekasi Utara, it shows that the environment created in addition to providing a sense of security also meets the needs of the availability of opportunities for counseling, mentoring between superiors and subordinates, this provides a sense of satisfaction for employees because one of their hopes and expectations has been realized. This situation is evidenced by the regression test with a positive coefficient value and a partial significant test with a significant value or  $H_a$  is accepted, thus the research results where there is a positive influence between communication on employee job satisfaction at KPP Pratama Bekasi Utara.

5. Based on the test, it is found that there is a positive and significant influence between Job Satisfaction on Employee Performance at KPP Pratama Bekasi Utara. From the results of direct observations at the KPP Pratama Bekasi Utara, it shows that there are conditions where respondents are able to complete work according to a predetermined plan and are always serious and thorough at work. This explains the level of satisfaction at work that maintains the quality of work as an indicator of productive employee performance. This fact is evidenced by the regression test with a positive coefficient value and a partial significant test with a significant value or  $H_a$  is accepted, thus the research results where there is a positive influence between Job Satisfaction on Employee Performance at KPP Pratama Bekasi Utara.

6. That there is no positive and significant influence between Leadership Style and Employee Performance at the KPP Pratama Bekasi Utara through Job Satisfaction. From direct observation at KPP Pratama Bekasi Utara, it shows that fundamentally the direct influence of Leadership Style is very strong with a participatory type where subordinates feel absolutely free to speak about their tasks

with superiors. This strong influence of leadership style allows performance to be improved without mediation by the variable of employee job satisfaction. This is in accordance with testing using the Sobel test analysis which obtained results showing that the direct influence coefficient of leadership style on employee performance at KPP Pratama Bekasi Utara is greater than the indirect influence coefficient between leadership style and employee performance through job satisfaction, which means there is no positive and significant influence between leadership style and employee performance through job satisfaction at KPP Pratama Bekasi Utara, thus  $H_a$  is rejected. With  $H_a$  rejected, Job Satisfaction cannot be an intervening variable between leadership style and employee performance.

7. That there is no positive and significant influence of Communication on Employee Performance at KPP Pratama Bekasi Utara through Job Satisfaction. From direct observations at KPP Pratama Bekasi Utara, it shows that the environmental conditions are conducive, making the communication process smooth, and superiors and subordinates mutually understand that the feedback provided is important to ensure that the message conveyed has been received well and understood. Moreover, the message delivered must be clear and easily understood by the recipient, so this atmosphere strongly affects overall employee performance, and this improved performance is influenced by good communication without the need to be mediated by the variable of employee job satisfaction. This reality is proven by testing using the Sobel test, which shows that the direct influence coefficient of communication on employee performance at KPP Pratama Bekasi Utara is greater than the indirect influence coefficient of communication on employee performance through job satisfaction, which means there is no positive and significant influence of communication on employee performance through job satisfaction at KPP Pratama Bekasi Utara, thus  $H_a$  is rejected and job satisfaction cannot be an intervening variable between communication and employee performance. With the rejection of  $H_a$ , job satisfaction cannot be an intervening variable between communication and employee performance.

## CONCLUSION

The study reveals positive and significant relationships between the management of employees in the KPP Pratama Bekasi Utara and the communication of employees. The results show that the management of employees has a positive and positive impact on their performance, with a higher level of satisfaction and productivity. The communication of employees about their performance has a higher level of satisfaction and productivity, with a lower level of satisfaction and productivity. The study also shows that the management of employees about their performance is more significant than the management of employees about their performance through their performance

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