ABSTRACT

Effect of Leadership, Organizational Culture and Job Satisfaction on Employee Performance of Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta

The objective of this research is to examine the influence of leadership, organizational culture and job satisfaction on employee performance of Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta. In this research, primary data was collected through questionnaires from 96 employees of Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta. This research used census population in which all members of the population served as respondent. Of the 96 questionnaires distributed there only 95 questionnaires were returned. Data analysis was performed using Partial Least Square with Smart PLS 2.0 software. The analysis showed that the leadership has a positive and significant impact on job satisfaction at 0.2681, organizational culture has positive and significant impact on job satisfaction at 0.4219, leadership has a positive and significant impact on employee performance at 0.2634, organizational culture has positive and significant impact on employee performance at 0.3074, job satisfaction has positive and significant impact on employee performance at 0.2334. In addition, the results also showed that the variables of leadership and organizational culture has an indirect effect on performance through job satisfaction. In other words the job satisfaction proved to mediate leadership and organizational culture on employee performance.

The empirical findings indicate that the improved performance of the employee, then it should be the Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta consider factors such as leadership, organizational culture and job satisfaction, because those factors shown to affect the level of employee performance.

Keywords: Leadership, Organizational Culture, Job Satisfaction, Employee Performance.