

## The Influence of Situational Leadership Style, Work Motivation and Work Environment on Employee Satisfaction Tax and Level Management Agency UPT Medan North Area

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### Abstract

*In fact, the work performance of employees does not match the expectations of an agency, and they still encounter low employee performance. As a result of low employee performance, the impact on agency productivity decreases and cannot meet the targets set by the agency, so that the agency suffers losses and experiences obstacles in its development. Meanwhile, for employees who have low work performance, it will hinder the career development and income of the employee. Descriptive analysis is a research method that provides an overview regarding situations and events so that this method intends to Base data accumulation applies. From the results of the analysis with the number of respondents as many as 63 people, the following conclusions are drawn: 1) Job satisfaction has a positive and significant effect on employee performance in Simalungun Regency Agriculture Office. 2) Leaders are expected to improve the promotion appraisal system based on performance and work results. 3) Maintaining the current good condition of employees, who are able to work hard to get awards, a well-developed family atmosphere and an interesting and challenging work atmosphere has been created.*

### Keywords

situational leadership style;  
work motivation; work  
environment; job satisfaction



## I. Introduction

Everyone believes, if someone says that without humans, no company can carry out its activities. This means that humans are needed even though the numbers are very minimal, for example with increasingly sophisticated machine technology. Humans are placed by God as the most intelligent creatures among other creatures. The problem is that among humans, their intelligence and intelligence are very different from one another. Human resources are resources that have reason and feelings, desires, skills, knowledge, encouragement and work that can be produced for the company. Quality resources are human resources capable of creating an innovation through creativity and imagination (Arianty et al., 2016).

In simple terms, Human Resource Management is the process of managing human beings, through planning, recruitment, selection, training, development of compensation, career, safety and health as well as maintaining industrial relations to termination of employment in order to achieve company goals and improve the welfare of stakeholders (Kasmir, 2016:5). Job satisfaction is one of the most important factors to get optimal work results. When someone feels satisfied at work, he will try his best to complete his work. Thus, employee productivity and work results will increase optimally. Employees who have job satisfaction, will be able to display behavior that is in accordance with the type of work carried out as a result of influence within themselves (internal) and the environment outside themselves (external).

Job satisfaction for everyone is relative, each has a different level of satisfaction, in general job satisfaction is a level of pleasure or a positive attitude and emotional response as a result of an assessment of the work that has been done (Fattah, 2017).

The problem found by the company related to employee job satisfaction is the leadership's lack of care for employees. Leaders are less assertive in improving the quality of employee work, such as time discipline in working less than optimal, a work atmosphere that is less conducive, causing dissatisfaction with other employees at work.

Leadership is the backbone of organizational development, without good leadership it will be difficult to achieve organizational goals. A leader must be able to create a mission, vision and develop strategies with his power to influence subordinates in accordance with organizational goals. Leaders must also be able to create an organizational climate where one feels free but responsible (Wirda, 2012).

In practice, the leadership style applied by a manager of an organization (business and non-business) may change along with changes in the dynamics that develop within employees. As is known, employees are one component in a dynamic and not static organizational environment. Employees who initially do not have any work skills still need work guidance, but because of their perseverance and tenacity to work, at a certain point they already have good abilities on how to complete tasks and work well. Therefore, the leadership style that has been chosen in a certain situation and condition may be right at that time, but if the situation and conditions have changed, the leadership style that has been set has also changed. Such a leadership style is a situational leadership style (Hersey & Blanchard, 1982).

One of the toughest challenges that leaders often face is how they can move their subordinates to always be willing and willing to direct their best abilities for the benefit of the organization or company. The challenge was proven to apply to the Regional Tax and Levy Management Agency of Upt Medan Utara which was considered by the leadership to be not firm in giving sanctions to employees who were not disciplined and violated the rules, the attitude of the leadership encouraged an increase in employee indiscipline which in turn would affect the performance of the employees themselves.

The problems found in the company, especially for the situational leadership style, are still not applied in the company, the leadership still lacks cooperation with subordinates to further advance the company in improving the quality of the company. With the lack of cooperation and firmness of the leadership in applying the leadership style, the performance of employees becomes less good and regular in doing work, this can lead to a decrease in the quality of employee work due to the lack of optimal leadership style applied.

Motivation in the organization is the responsibility of company management to create, organize, and implement it. Therefore, according to its nature, motivation is a stimulus for the motives of human actions, so management must be able to create motivation that is able to grow people's motives so they want to act in accordance with company goals. Motivation is an important component in achieving the success of a work process. Motivation and strategies support each other which can produce a better job optimally. Work motivation is the process of purchasing motives (drivers) for employees to be able to work in such a way that organizational goals can be achieved efficiently. So, in providing motivation, managers must be able to influence the attitude of subordinates so that they are willing to carry out tasks in line with organizational goals (Tobing & Napitu, 2011).

The problem found in the company related to motivation is the low work motivation of employees will also affect employee performance. Judging from the existence of

employees who are lazy in doing work, so this results in a lot of work that has not been completed on time. The work environment is not conducive during work, such as listening to music at a strong volume, speaking in a loud voice, causing many employees to feel disturbed in doing their work.

The work environment can create improved working relationships between people in the environment. Therefore, efforts should be made so that the work environment must be good and conducive because a good and conducive work environment makes employees feel at home in the room and feel reluctant and eager to carry out their duties so that job satisfaction will be formed and from employee satisfaction, employee performance will increase. The work environment in a company is also very important to be considered by management.

The work environment is one of the factors that can affect work productivity and work effectiveness of employees. The form can be in the form of a material environment such as the place and means of production, as well as a psychological environment such as the atmosphere of social relations between company personnel (Prihantoro, 2015).

It can be seen from the condition of the Regional Tax and Levy Management Agency of UPT Medan Utara apart from the problem of situational leadership style, work motivation, work environment discomfort also greatly affects employee performance, because the comfort of the work environment greatly affects the performance of employees at work, one of which is comfort. facilities provided by the company to employees such as a comfortable workplace, conducive room conditions, cleanliness of the company environment and inadequate work space size so that employees are not free to work.

Based on the results of initial observations made at the research site of the Regional Tax and Levy Management Agency of UPT Medan Utara, the authors found a lack of situational leadership style carried out by leaders to employees, resulting in dissatisfaction with employee work. Work motivation and an unfavorable work environment can also affect employee job dissatisfaction. Work motivation and work environment are very important for every company because with motivation and a good work environment, a company will be able to achieve the targets of a company's goals.

Therefore, the influence of situational leadership style, work motivation, and work environment will greatly affect employee job satisfaction. The company cannot run well if the management of employees in applying the leadership style, motivation and work environment of employees is not carried out as well as possible.

## **II. Review of Literature**

### **2.1 Job Satisfaction**

Job satisfaction is an employee's attitude towards work related to work situations, cooperation between employees, rewards received at work, and matters relating to physical and psychological factors (Sutrisno, 2009:213).

Job satisfaction is an emotional attitude that is pleasant and loves his job. This attitude is reflected by work morale, discipline, and work performance. Job satisfaction is enjoyed at work, outside work, and a combination of inside and outside work (Hasibuan, 2013:202).

And according to Jufrizen, (2015:37) Job satisfaction is basically an individual thing, each individual will have a different level of satisfaction with the value system that applies to him.

From some of the above understanding, the authors can conclude that job satisfaction is a factor that encourages employees to want to work with a pleasant feeling by seeing

employees have obtained satisfaction in doing their jobs in accordance with the procedures at the company where the person works.

Factors that affect job satisfaction will be known by looking at several things that can lead to and encourage job satisfaction are as follows (Iskandar & Yuhansyah, 2018:66) :

Psychological factors, are factors related to employee psychology which include interest, peace of mind at work, attitudes towards work, talents and skills.

Social factors, are factors related to social interactions between fellow employees and social interactions, both among employees and superiors and employees who have different types of work and the severity of the work.

Physical factors, are factors related to the physical condition of the work environment and the physical condition of employees, including the type of work, timing and rest time, work equipment, room conditions, temperature, lighting, air exchange, employee health conditions, age and so on.

Financial factors, are factors related to guarantees and employee welfare which include the system and amount of salary, social security, various allowances, facilities provided, promotions and fair and proper remuneration.

According to (Robbins & Timothy, 2008), that is:

1. The work itself
2. Salary or Wages
3. Promotion
4. Supervision
5. Co-workers

## **2.2 Situational Leadership Style**

Situational leadership style is the most effective leadership varies according to the maturity of subordinates. Defining maturity or maturity not as age or emotional stability but as a desire for achievement, a willingness to accept responsibility, and task-related abilities and experiences (Hersey & Blanchard, 1982:150).

Situational leadership style is a behavioral norm used by a person when that person tries to influence the behavior of others as he sees it. In this case, it is an effort to harmonize perceptions between people who will influence behavior with people whose behavior will be influenced (Thoha, 2003:49).

From some of the meanings described above, the authors can conclude that situational leadership style is a way for leaders to influence, direct, motivate and control subordinates in a certain way, so that subordinates can complete tasks effectively and efficiently.

Factors influencing situational leadership style according to (Sukiyat, 2019:49) are as follows:

1. Personality, past experiences and expectations of leaders, this includes values, background and experiences that will influence the choice of leadership style.
2. Expectations and behavior of superiors.
3. The characteristics of subordinates expectations and behavior affect what leadership style.
4. Task needs, each subordinate's task will also affect the leadership style.
5. Organizational climate and policies influence the expectations and behavior of subordinates.
6. Expectations and behavior of colleagues.

According to (Paramita, 2017:6168) Situational leadership style indicators are as follows:

1. The ability to make decisions is a systematic approach to the nature of the alternatives faced and to take actions that according to calculations are the most appropriate actions.
2. The ability of motivation is the driving force that causes a member of the organization to be willing and willing to move his abilities (in form and expertise or skills).
3. Communication ability is the skill or ability to convey messages, ideas, or thoughts to other people with the aim of those other people understanding what is meant by good, directly verbally or indirectly.
4. The ability to control subordinates, a leader must have the desire to make others follow the wishes by using personal power or position power effectively and in place for the long-term interests of the company including telling others what to do in a tone that varies from tone to tone. assertive to the point of asking or even threatening. The goal is to carry out tasks properly.
5. Responsibility, a leader must have responsibility to his subordinates. Responsibility can be interpreted as an obligation that must bear everything or give responsibility or bear the consequences.
6. The ability to control emotions, is very important for the success of our lives. The better our ability to control emotions, the younger we will be to achieve happiness.

### **2.3 Work Motivation**

According to (Daulay, dkk, 2017:206) Motivation is a reason or impetus for someone to act. People who don't want to act are often called unmotivated. The reason or encouragement can come from outside or from within. Actually basically all motivation comes from within, external factors only trigger the emergence of this motivation.

Next according to (Sutrisno, 2009:176) Motivation is a factor that encourages someone to do a certain activity. Therefore, motivation is often interpreted as a factor driving a person's behavior. Every activity carried out by someone must have a factor that drives the activity.

Meanwhile, according to (Nasrullah, dkk, 2017:206) Motivation is the process of influencing or pushing from the outside on a person or work group so that they want to carry out something that has been implemented. Motivation or drive is intended as a natural urge to satisfy and sustain life.

According to (Islam, dkk, 2015:37) Mention and explain the factors that cause employee motivation consisting of:

1. Challenges in the work itself, namely the magnitude of the challenges felt by employees towards their work.
2. Achievement, namely the possibility of employees achieving high work performance.
3. The possibility to develop, namely the possibility of employees to develop their potential.
4. Responsibility, namely the size of the responsibility felt by employees related to their work.
5. Progress in position, namely the possibility of employees being able to advance in their careers.
6. Recognition, namely the size of the recognition given to employees for the performance that has been done.

### **2.4 Work Environment**

According to (Unaradjan, 2019:52) the work environment is an important component in employees doing creative work.

Next according to (Siagian & Khair, 2018:59) the work environment is everything that is around employees that can affect employees in carrying out the tasks assigned by the company.

While according to (Rahmawanti, 2014:8) the work environment is one of the most important components in employees completing their work. The work environment is also everything that is around the workers that can affect him in carrying out the tasks given.

### **III. Research Methods**

This study uses an associative research approach. Associative research is research that aims to determine the relationship between two or more variables. The population in this study were all permanent employees of the Regional Tax and Levy Management Agency of UPT Medan Utara, amounting to 70 employees. The number of samples used in this study were 70 respondents using saturated samples. The data collection technique used is a list of questionnaire questions given to research respondents, namely permanent employees of the Regional Tax and Levy Management Agency of UPT Medan Utara. The data analysis technique in this study is quantitative data analysis, namely testing and analyzing data by calculating numbers and then drawing conclusions from the test by testing a) Classical Assumptions, namely normality test, Multicollinearity test and Heteroscedasticity test. b) Multiple Linear Regression Test. c) Hypothesis test, namely t test and F test. d) Coefficient of determination.

### **IV. Research and Discussion**

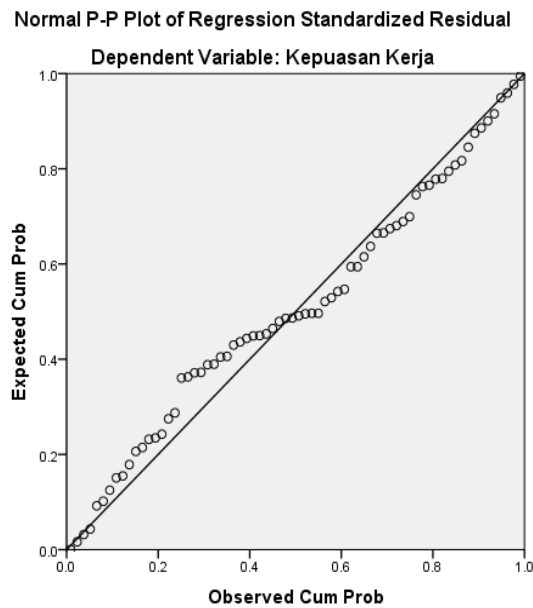
#### **4.1 Classic Assumption Test**

Classical assumption test is a requirement of multiple regression analysis which aims to obtain valid analysis results. In this classical assumption test includes normality test, multicollinearity test, heteroscedasticity test.

#### **4.2 Normality Test**

The normality test aims to determine whether the regression, the dependent variable and the independent variable both have a normal distribution or not. A good regression model is to have a normal or close to normal data distribution. If the data spreads around the diagonal line and follows the direction of the diagonal line and follows the diagonal direction, the regression model fulfills the assumption of normality. The normality test conducted by the author is as follows:





Source: Processed data (SPSS 24.00)

**Figure 1.** Normality Test Results

Based on Figure 1 above, it can be seen that the data spreads along a diagonal line, meaning that the data between the dependent variable and the independent variable has a normal relationship or distribution or meets the normality assumption test.

#### 4.3 Multicollinearity Test

The Multicollinearity test is used to determine whether in the regression model there is a high correlation between the independent variables, provided that:

If the tolerance is  $< 0.1$  or equal to  $VIF > 10$ , there is a serious multicollinearity problem. If Tolerance  $> 0.1$  or equal to  $VIF < 10$ , there is no multicollinearity problem.

With SPSS version 24.00, the following multicollinearity test results can be obtained

**Table 1.** Multicollinearity Test Results

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Situational Leadership Style	.312	3.209
	Work motivation	.405	2.469
	Work environment	.666	1.501

a. Dependent Variable: Job satisfaction

Source: Processed data (SPSS 24.00)

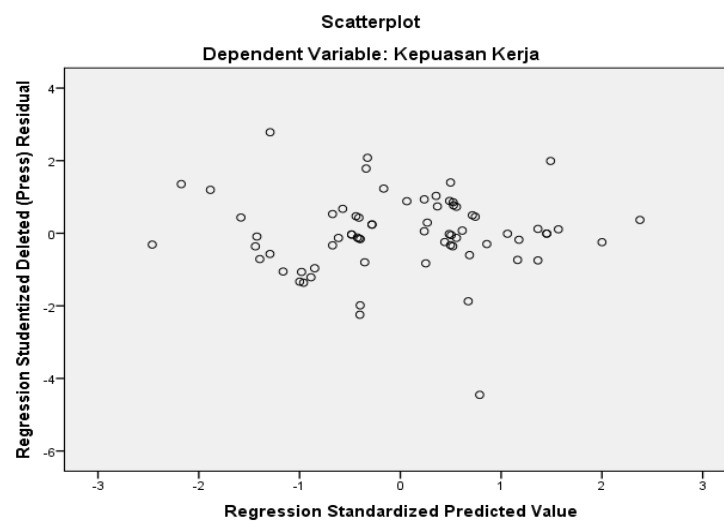
Based on table 2 above, it can be seen that the Variance Inflation Factor (VIF) for the situational leadership style variable (X1) is 3.209, the work motivation variable (X2) is 2.469 and the work environment variable (X3) is 1.501. Each independent variable has a value less than 10. Likewise, the Tolerance value for the situational leadership style variable (X1) is 0.312, the work motivation variable (X2) is 0.405 and the work environment variable (X3) is 0.666. From each variable the tolerance value is greater than

0.1 so it can be concluded that there is no symptom of multicollinearity between the independent variables which is indicated by the tolerance value of each independent variable is greater than 0.1 and the VIF value is less than 10.

#### 4.4 Heteroscedasticity Test

The heteroscedasticity test was carried out to determine whether the regression model had an inequality of variance from the residuals of one observation to another. The methods of heteroscedasticity testing were the graph method and the scatterplot method. The basis of the analysis is as follows:

If there is a certain pattern, such as the dots forming a regular pattern, then heteroscedasticity has occurred. If there is no clear pattern and the points spread irregularly, then there is no heteroscedasticity. With SPSS version 24.00, the results of the heteroscedasticity test can be obtained as follows:



*Source: Processed data (SPSS 24.00)*

**Figure 2.** *Heteroscedasticity Test Results*

From Figure 2 above, it can be seen that the residual distribution is irregular and does not form a pattern. This can be seen in the scattered points or plots. The conclusion that can be drawn is that there is no heteroscedasticity.

#### 4.5 Multiple Linear Regression Test

The multiple linear regression model used is job satisfaction as the dependent variable and situational leadership style, work motivation and work environment as independent variables. Where multiple analysis is useful to determine the effect of each dependent variable on the independent variable. Following are the results of data management using SPSS version 24.00.



**Table 3. Multiple Linear Regression Test Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.540	3.418		.158	.875
	Situational Leadership Style	.571	.115	.614	4.980	.000
	Work motivation	.720	.103	.759	7.021	.000
	Work environment	.665	.072	.774	9.187	.000

a. Dependent Variable: Job satisfaction

Source: Processed data (SPSS 24.00)

These results are entered into multiple linear regression equations so that the following equations are known:

$$Y = 0.540 + 0.5711 + 0.7202 + 0.6653$$

Description:

- In this regression model, the constant value listed is 0.540 on average the variables outside the model will still increase job satisfaction by 0.540 individually or in other words if the situational leadership style variables, work motivation and work environment are not increased, then job satisfaction is still equal to 0.663.
- The regression coefficient b1 of 0.571 in this study means that the situational leadership style variable (X1) has a positive relationship to job satisfaction. This shows that when the situational leadership style increases by one unit, it will increase job satisfaction by 0.571.
- The regression coefficient b2 value of 0.720 in this study can be interpreted that the work motivation variable (X2) has a positive relationship to job satisfaction. This shows that when work motivation has increased by one unit, it will increase job satisfaction by 0.720.
- The regression coefficient b3 of 0.665 in this study means that the work environment variable (X2) has a positive relationship to job satisfaction. This shows that when the work environment has increased by one unit, it will increase job satisfaction by 0.665.

#### 4.6 Hypothesis Test

##### a. T test (Partial Test)

For T in this study is used to determine the ability of each independent variable in influencing the dependent variable. Another reason for the t-test is to test whether the independent variables individually have a significant relationship or not to the dependent variable (Y). The formula used in this study is as follows:

**Table 4. T-Test Results (Partial)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.540	3.418		.158	.875
	Situational Leadership Style	.571	.115	.614	4.980	.000
	Work motivation	.720	.103	.759	7.021	.000
	Work environment	.665	.072	.774	9.187	.000

a. Dependent Variable: Job satisfaction

Source: Processed data (SPSS 24.00)

### b. The Influence of Situational Leadership Style on Job Satisfaction

The significance value for the situational leadership style variable (0.000) is smaller than that of alpha 5% (0.05) or  $t_{count} = 4.980 > t_{table} (n-k=70-2=68) 1.995$ . Based on the results obtained,  $H_0$  is rejected for the situational leadership style variable. Thus, partially that the situational leadership style variable has a significant effect on job satisfaction.

### c. The Effect of Work Motivation on Job Satisfaction

The significance value for the work motivation variable (0.000) is smaller than that of alpha 5% (0.05) or  $t_{count} = 7.021 > t_{table} (n-k=70-2=68) 1.995$ . Based on the results obtained,  $H_0$  is rejected for the work motivation variable. Thus, partially that the variable of work motivation has a significant effect on job satisfaction.

### d. The Effect of Work Environment on Job Satisfaction

The significance value for the work environment variable (0.000) is smaller than that of alpha 5% (0.05) or  $t_{count} = 9.187 > t_{table} (n-k=70-2=68) 1.995$ . Based on the results obtained,  $H_0$  is rejected for the work environment variable. Thus, partially that the work environment variable has a significant effect on job satisfaction.

### e. F Test (Simultaneous Test)

The F test or also called the simultaneous significant test is intended to see the overall ability of the independent variables, namely situational leadership style, work motivation and work environment to be able to explain the behavior or diversity of the dependent variable, namely job satisfaction. The F test is also intended to determine whether all variables have a regression coefficient equal to zero. Based on the results of data processing with the SPSS version 23.00 program, the following results were obtained:

**Table 5.** Simultaneous Test Results (F-Test)

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1807.771	3	602.590	48.440	.000 <sup>b</sup>
	Residual	821.029	66	12.440		
	Total	2628.800	69			
a. Dependent Variable: Job satisfaction						
b. Predictors: (Constant), Work Environment, Work Motivation, Situational Leadership Style						

Source: Processed data (SPSS 24.00)

In the results of the F test in this study, it is known that the significance value is 0.000 which is smaller than the 5% alpha value (0.05) or the Fcount (48.440)  $> F_{table} 3.13$  (df = nk-1) (70-3-1 = 66). Thus, it can be concluded that situational leadership style, work motivation and work environment simultaneously have a significant effect on job satisfaction.

### f. Coefficient of Determination (R-Square)

The coefficient of determination serves to determine the percentage of the influence of the independent variable and the dependent variable by squaring the coefficients found. In its use, the coefficient of determination is expressed as a percentage (%). To determine the extent of the contribution or percentage of situational leadership style, work motivation and work environment to job satisfaction.

**Table 6. Determination Test Results**

<b>Model Summary<sup>b</sup></b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.829 <sup>a</sup>	.688	.673	3.52702
a. Predictors: (Constant), Work Environment, Work Motivation, Situational Leadership Style				
b. Dependent Variable: Job satisfaction				

Source: Processed data (SPSS 24.00)

Based on table 6 above, it can be seen that the R value is 0.829 or 82.9%, which means that the relationship between job satisfaction and the independent variables, situational leadership style, work motivation and work environment is close. The R-Square value in this research is 0.688, which means 68.8% of the variation in job satisfaction is explained by the independent variables, namely situational leadership style, work motivation and work environment. While the remaining 31.2 is explained by other variables not examined in this study. Then the standard error of the estimated means measuring the variable from the predicted value. The standard error of the estimated is also known as the standard deviation. The standard error of the estimated in this study is 3.52702 where the smaller the standard deviation means the better the model predicts job satisfaction.

#### 4.7 Discussion

##### a. The Effect of Situational Leadership Style on Job Satisfaction

Based on the research results, the situational leadership style variable (0.000) is smaller than that of alpha 5% (0.05) or  $t_{count} = 4.980 > t_{table} (n-k=70-2=68) 1.995$ . Based on the results obtained,  $H_0$  is rejected for the situational leadership style variable. Thus, partially that the situational leadership style variable has a significant effect on job satisfaction.

Situational leadership style that is not good greatly affects employee performance in improving the quality of work in achieving company goals because the style of leadership model is one that focuses on followers. Situational leadership style is applied by measuring the level of loneliness and maturity of employees to carry out the tasks assigned by the leadership. In the situational leadership style, the behavior of the leader is related to the task of leadership and the relationship between superiors and subordinates which greatly affects employee job satisfaction.

According to (Thoha, 2003) Situational leadership style is a behavioral norm used by a person when that person tries to influence the behavior of others as he sees it. In this case, it is an effort to harmonize perceptions between people who will influence behavior with people whose behavior will be influenced, so their position is very important. The results of this study are in line with the results of research conducted by Research Results penelitian (Wirada, 2012), (Siagian & Khair, 2008), (Hidayati, dkk, 2015) (Harahap & Khair, 2019) and (Wirada & Azra, 2012) which partially concludes that situational leadership style has a significant effect on job satisfaction.

### **b. The Effect F Work Motivation on Job Satisfaction**

Based on the research results, the work motivation variable (0.000) is smaller than that of alpha 5% (0.05) or  $t_{count} = 7.021 > t_{table} (n-k=70-2=68) 1.995$ . Based on the results obtained,  $H_0$  is rejected for the work motivation variable. Thus, partially that the variable of work motivation has a significant effect on job satisfaction.

Work motivation is the result of a number of processes that are internal or external to an individual that causes an enthusiastic attitude in carrying out an activity. Work motivation is a personal condition that drives the individual's desire to carry out certain desires in order to achieve goals (Handoko, 2010).

Work motivation is a factor that encourages someone to do a certain activity, therefore work motivation is often interpreted as a factor driving a person's behavior to realize good performance in carrying out work. Work motivation and performance are in a positive linear relationship, which means that if work motivation is increased, job satisfaction will increase, and vice versa if work motivation is lowered, job satisfaction will also be affected to be low.

The results of this study are in line with the results of research conducted by (Kartika, dkk, 2010), (Bahri, 2019), (Andika, dkk, 2019), (Sudibya & Utama, 2012) and (Poniasih & Dewi, 2015) which concludes that partially work motivation has an effect on job satisfaction.

### **c. The Effect of Work Environment on Job Satisfaction**

Based on the research results, the work environment variable (0.000) is smaller than that of alpha 5% (0.05) or  $t_{count} = 9.187 > t_{table} (n-k=70-2=68) 1.995$ . Based on the results obtained,  $H_0$  is rejected for the work environment variable. Thus, partially that the work environment variable has a significant effect on job satisfaction.

One way to keep employees working productively is by providing a comfortable and conducive work environment. A comfortable and conducive work environment cannot be separated from the coloring of the room, office cleanliness, air exchange, lighting, security and noise in the work area so it should be considered, prepared and planned carefully because these things greatly affect the physical and psychological conditions of employees. Likewise, the relationship between employees should also be considered, each employee must foster a harmonious relationship both with fellow employees and with their superiors, be able to communicate in a work team and be friendly. If the organization is able to provide this, of course, the employees will be enthusiastic in working, have a passion for work and high responsibility for completing their tasks that have reliable and reliable quality so that if these things happen, the employee's performance at work can be said to be high and high produce good work performance.

The work environment is everything that is around employees that can affect employees in carrying out the tasks assigned by the company. However, in general, the work environment is a condition and atmosphere in which these employees carry out their duties and work to the fullest (Siagian & Khair, 2018).

The results of this study are in line with the results of research conducted by (Parimita, dkk, 2013), (Astuti & Iverizkinawati, 2018), (Andriany, 2019), (Tamali & Munasip, 2019), (Hanafi & Yohana, 2017) and (Wibowo, 2014) which concludes that partially work motivation has an effect on job satisfaction.

#### 4.8 The Influence of Situational Leadership Style, Work Motivation and Work Environment on Job Satisfaction

Based on the research results obtained regarding the influence of situational leadership style, work motivation and work environment on employee job satisfaction at the Regional Tax and Retribution Management Agency of UPT Medan Utara. From the ANOVA (Analysis Of Variance) test in the table above, Fcount is 48.440 while Ftable is known to be 3.13. Based on these results, it can be seen that the significant level is  $0.000 < 0.05$  so that  $H_0$  is rejected and  $H_a$  is accepted. So it can be concluded that the variables of situational leadership style, work motivation and work environment together have a significant effect on employee job satisfaction at the Regional Tax and Retribution Management Agency of UPT Medan Utara.

#### V. Conclusion

Based on the results of research and discussion that have been stated previously, conclusions can be drawn from research on the influence of situational leadership style, work motivation and work environment on employee job satisfaction at the Regional Tax and Retribution Management Agency of UPT Medan Utara.

1. Partially, situational leadership style has a significant influence on employee job satisfaction at the Regional Tax and Retribution Management Agency of UPT Medan Utara.
2. Partially, work motivation has a significant effect on employee job satisfaction at the Regional Tax and Retribution Management Agency of UPT Medan Utara.
3. Partially the work environment has a significant effect on employee job satisfaction at the Regional Tax and Retribution Management Agency of UPT Medan Utara.
4. Simultaneously situational leadership style, work motivation and work environment have a significant effect on employee job satisfaction at the Regional Tax and Retribution Management Agency of UPT Medan Utara.

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