

The Mediating Role of Task Commitments on The Influence of Leaders' Integrity on Job Performance: Study at Tax Office in South Tangerang City

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ABSTRACT

This study aims to analyze the contribution of leader integrity and task commitment in influencing employee performance. The study used a quantitative approach involving 93 employees of the tax office in South Tangerang City. Collecting data using a Likert scale questionnaire and analyzed using path analysis. The research findings indicate that the leader integrity and task commitment factors have a positive and significant influence on employee performance. Leader integrity is also known to have a significant influence on task commitment. Another finding shows that task commitment plays a role in mediating the influence of leader integrity on job performance. Based on these results, it is necessary to improve the integrity of the leadership and strengthen the task commitment to optimize job performance.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis kontribusi integritas pimpinan dan komitmen tugas dalam mempengaruhi kinerja pegawai. Penelitian menggunakan pendekatan kuantitatif dengan melibatkan 93 pegawai kantor pelayanan pajak di Kota Tangerang Selatan. Pengumpulan data menggunakan kuesioner skala Likert dan dianalisis dengan menggunakan analisis jalur. Temuan penelitian menunjukkan bahwa faktor integritas pimpinan dan komitmen memiliki pengaruh positif dan signifikan terhadap kinerja pegawai. Integritas pimpinan juga diketahui memiliki pengaruh signifikan terhadap komitmen tugas. Temuan lain menunjukkan bahwa komitmen tugas berperan memediasi pengaruh integritas pimpinan terhadap kinerja. Dengan hasil ini, maka perlu upaya meningkatkan integritas pimpinan dan memperkuat komitmen tugas pegawai dalam usaha mengoptimalkan kinerja.

INTRODUCTION

Taxes have a crucial and strategic function in the growth of a nation. Almost every nation relies on tax revenue to fund its annual spending budget. In the context of Indonesia, the tax sector produced around 83 percent of the entire state revenue in 2021, totaling Rp. 1,743.6 trillion, (Kementerian Keuangan, 2022a). Therefore, taxes are the primary source of state revenue that must be consistently maintained to support the nation and state. Directorate General of Taxes (Dirjen Pajak) is a government entity with the jurisdiction and responsibility to collect taxes from the Indonesian society. In light of this, the Director General of Taxes established the vision of "Becoming the Best State Revenue Collection Institution to Ensure State Sovereignty and Independence." The vision is intended to inspire commitment and excitement among all tax employees to maximize tax revenue collection.

To this point, tax officials have worked diligently to reach the state's tax revenue goal. However, it is difficult to accomplish the stated objectives. This is evident from the target data and the actual tax revenues collected from 2010 to 2020, as depicted in Figure 1. During that entire span, not a single tax revenue objective has been attainable.

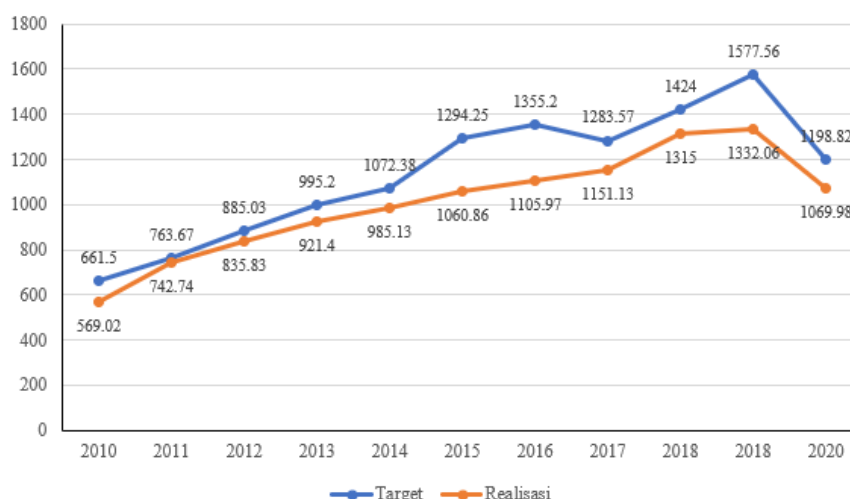


Figure 1. Target and Realization of Tax Revenue for the 2010-2020 Period

Source: Indonesian Ministry of Finance (2022b)

Upon closer inspection, failure to fulfill the tax income objective may indicate subpar performance by tax personnel. Overall organizational performance is a mirror of the individual performance of employees, thus if employees are unable to give optimal performance, it will harm organizational performance, which will also be subpar. In other words, the performance of employees, including the Director General of Taxes, is a crucial aspect in determining the success of the firm. At the level of the individual, performance refers to the entire value that the organization expects from the stages of behavior that the individual demonstrates during the standard period, (Motowidlo, 2003) and also refers to the overall behavior of employees at the time of carrying out their work (Britt, 2014). Thus, the concept of performance relates to the behavior of an individual when carrying out his responsibilities, whether it be negative or favorable. The significance of individual performance to the success of the organization is emphasized. Armstrong (2009) that individual performance refers to the results of work that have a close relationship with the achievement of the strategic goals of the enterprise. According to Watkins and Leigh (2010) Prioritizing actions that can increase performance, such as quality improvement, knowledge management, the use of information technology, staff recruiting, training, and establishing a balanced scorecard, is motivated by the outcomes of work.. Sonnentag and Frese (2002) also explains the importance of individual performance, where the organization requires the existence of individuals who have high performance to realize their goals, provide products and services that are their specialty, and ultimately be able to realize competitive advantage for an organization. It is necessary to realize that in realizing optimal employee performance, many factors must be considered, because performance does not stand alone but is influenced by other factors, such as leader integrity and task commitment.

The leader of an organization plays an essential role in directing the organization's members to achieve its goals through effective collaboration. Integrity is one of the essential attributes that a leader should possess. Integrity earns a leader the respect of subordinates, thereby fostering the development of desirable behaviors, which have a favorable effect on

subordinates' work outcomes. Integrity conceptually refers to the fullness, totality, and total quality of an entity, (Terry, 2015). Integrity is also a personal choice, that is, an attitude of uncompromising and consistent adherence to moral, ethical, spiritual, and aesthetic principles and ideals. (Killinger, 2010). While Brown (2005) Explains that integrity has at least four definitions, including integrity as consistency, integrity as realization of consciousness, integrity as inclusivity, and integrity as the pursuit of meaningful aims (integrity as pursuing a worth purpose while). Hinkin and Schriesheim (2015) also reveals the important role of leader integrity behavior in relation to performance, especially since integrity can create the trust of subordinates. Previous research conducted Martin et al. (2013) proving that leader integrity is a key factor for building trust which will further have an impact on positive behavior. While in the study Leroy, Palanski, and Simons (2012) it was also found that the behavior of the integrity of the leadership affects the performance of subordinates.

In addition to the leader integrity, task commitment also plays a significant influence in determining performance. Commitment is energy that motivates individuals to exert effort so that their task or labor can be finished with the greatest possible results. People with a high level of dedication will demonstrate a great feeling of responsibility for their work, therefore they will work diligently to ensure the successful completion of duties. In contrast, if the individual is uncommitted to the work, it will encourage laziness and lack of motivation in the performance of his obligations, which will have a negative impact on the outcomes. Conceptually, commitment relates to the motivation and willingness of individuals to set and accept work challenges, assume responsibility, engage in productive work, and experience job satisfaction, (Purohit & Nayak, 2003), and show the individual's attachment to the organization in which he works so that he is willing to make extra efforts for his organization (Cole & Bedeian, 2007).

Specifically with regard to task commitment, Nakatsu and Grossman (2013) explains that a task commitment is the amount of effort and resources needed to perform a task or solve a problem. In other view, MacCoun cited by Salas, Estrada, and Vessey (2015) states that the task commitment is the group's joint commitment to the task and its motivation to complete the task, so that the essence of the task commitment relates to the motivation to complete the task. Some important aspects of task commitment according to Renzulli (2003) namely persistence, resilience, hard work, dedication, confidence and confidence in his ability to carry out important work. Previous research as conducted Somers and Birnbaum (1998) proving that task commitment has a significant influence on performance. Other studies conducted Mustaqim, Sumardin, Sabri, Hazriyanto, and Salim (2020) also shows that task commitment has a significant influence on performance.

Theoretical task commitment can also moderate the relationship between leader integrity and performance. Several studies demonstrate that the integrity of the leadership has a direct and substantial effect on employee commitment, (Davis & Rothstein, 2006). Similarly with research Bahri, Akbar, Tunas, and Kadiman (2019) shows that the integrity of the leadership has a significant effect on the commitment of the task. Such a pattern of influence allows the variable commitment of the task to mediate the influence of leader integrity on performance. This means that with the integrity of a strong leader, it will have an impact on increasing task commitment and will further have implications for increasing performance.

The overall performance of the Director General of Taxes contributes to the performance of tax service office employees throughout Indonesia, including the tax service office in the South Tangerang region. South Tangerang City is an administrative city in the province of

Banten with a substantial tax potential, necessitating the employment of personnel or resources with exceptional performance to administer it optimally. It requires external support in the form of highly-integrated leadership and internal support in the form of a strong commitment to carrying out its obligations to create superior results. The combination of these two elements will result in greater employee performance.

This study intends to evaluate the function of job dedication in mediating the relationship between leader integrity and the performance of tax employees in South Tangerang. This research is anticipated to contribute to scientific qualities, particularly those related to employee performance studies based on leader integrity and job dedication. Additionally, it can give ideas for measures that might be undertaken to optimize performance.

RESEARCH METHOD

In this quantitative study, the role of task commitment as a moderator between leader integrity and employee performance was examined. The quantitative study encompasses all aspects of statistical numbers, (Bradley, 2013) and is a systematic study of parts and phenomena and their relationships (McMillan & Schumacher, 2006). The study sample was determined to be as many as 93 employees of the Tax office in South Tangerang based on the Slovin formula at an error rate of 5%. Sampling is done in simple random sampling. Data were obtained from primary data sources with data collection using a 5-point Likert scale questionnaire. Based on the results of validity and reliability tests, the questionnaire was concluded to be feasible for collecting research data. The performance questionnaire has a coefficient of Alpha= 0.942, the leader integrity questionnaire has a coefficient of Alpha= 0.950, and the task commitment questionnaire has a coefficient of Alpha= 0.924. The three coefficients of Alpha > 0.7 so that it can be concluded that the research instrument is reliable (Hair, Black, Babin, & Anderson, 2019). Furthermore, the research data were analyzed using descriptive analysis and path analysis with calculations using LISREL 8.8.

RESULTS AND DISCUSSION

This study's sample consisted of 93 employees of the tax service office in South Tangerang, whose demographics are detailed in Table 1. According to the respondents' demographics, the majority of respondents are men (69.9%), and the majority of respondents are between the ages of 41 and 53 (45.2%), indicating that they are still considered to be of productive age. Moreover, in terms of educational attainment, 61.3% of respondents are graduates of bachelor degree (S1). It is known that the majority of responders have worked between 11 and 15 years. The majority of respondents in this study have worked in the tax service office for quite some time, as indicated by their terms of service.

Table 1. Demographics of Respondents

Respondent Profile	Frequency	Percentage
Gender		
Man	65	69,9
Women	28	30,1
Age		
< 30 Years Old	16	17,2
31-40 Years Old	24	25,8

41-50 Years Old	42	45,2
>50 Years Old	11	11,8
Education		
Diploma	23	24,7
S1	57	61,3
S2	13	14,0
Working Time		
<5 Years	15	16,1
6-10 Years	19	20,4
11-15 Years	47	50,5
>15 Years	12	12,9

Source: Research Result, 2022

Furthermore, to acquire an overview connected to study variables, descriptive statistics are utilized which comprise the lowest score (minimum), the greatest score (maximum), the average score, the standard deviation, and the correlation coefficient as shown in Table 2. The employee performance variable has a minimum score of 2.33 and a maximum score of 5, with an average score of 4.24 and a standard deviation of 0.58, according to descriptive statistical analyses. Next, the leader integrity variable has the lowest score of 2.29, the maximum score of 5, the average score of 4.24, and the standard deviation of 0.73. In the meantime, the task commitment variable has a minimum score of 2.40, a maximum score of 5, an average score of 4.23, and a standard deviation of 0.57. Based on the average value, the characteristics of performance, leader integrity, and task commitment are generally regarded as good. Furthermore, for coefficient the correlation is known that the largest is the relationship between leader integrity and task commitment with a correlation coefficient of 0.714, thus showing that leader integrity and task commitment have the strongest relationship compared to the relationship between other variables.

Table 2. Descriptive Statistics

Variables	Min.	Max.	Mean	S.D.	Correlation Coefficient		
					1	2	3
1. Performance	2,33	5,0	4,24	0,63	-		
2. Integrity	2,29	5,0	4,23	0,73	0,616**	-	
3. Commitment	2,40	5,0	4,23	0,64	0,694**	0,714**	-

**= $p < 0,01$

Source: Research Result, 2022

After descriptive statistics are presented to provide an overview of study variables, a path analysis is conducted to assess the research hypothesis. Path analysis is calculated with the aid of the LISREL 8.8 program; the findings are depicted in Figure 2 and Table 3 below.

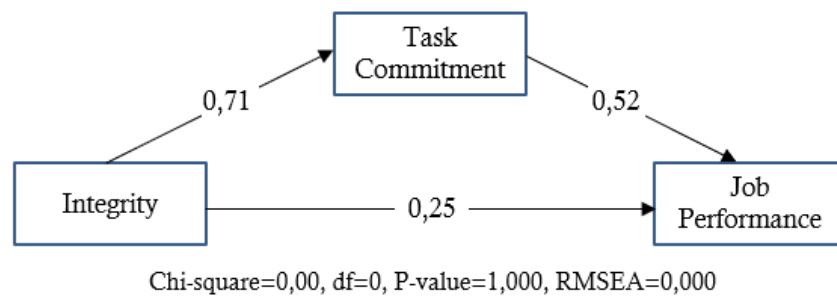


Figure 2. Path Coefficient Results

Referring to the results of the goodness of fit test as shown in the figure above, the accuracy index of the Chi Square and RMSEA probability models was obtained. The p-value is known to be 1,000 and RMSEA= 0,000, so the p-value > 0,05 and RMSEA < 0,08. Thus, it can be concluded that the theoretical model in this study is appropriate (good fit) or supported by empirical data, which means that the theoretical model of the influence of leader integrity and task commitment on employee performance is in accor and ce with the empirical model, namely with the locus of research at the South Tangerang City tax service office.

Table 3. Path Analysis Results

Hypothesis	Path Coefficient	t-Value	R ²
H1: Leader integrity → Job Performance	0,25	2,35	0,51
H2: Task commitment→ Job Performance	0,52	4,96	
H3: Leader integrity → task commitment	0,71	9,74	
H4: Leader integrity → task commitment → Performance	0,37	4,42	

Source: Research Result, 2022

The calculation of the path coefficient for the influence of leader integrity on employee performance yielded a t- value of 2,35 and a path coefficient of 0,25. The obtained t- value is bigger than its critical value of 1,96, hence it can be concluded that hypothesis H1 is accepted or supported. Thus, leader integrity has a substantial impact on staff performance. For the influence of task commitment on job performance, a path coefficient of 0,52 with a t-value of 4,96 is obtained, indicating that it is more than 1,96 and so H2 is accepted. The conclusion is that employee performance is significantly affected by task commitment. In addition, for the influence of leader integrity on task commitment, a path coefficient of 0,71 was found with a t- value of 9,74 which was greater than 1,96, yielding the conclusion accepted H3. Thus, it can be inferred that the integrity of the leadership has a substantial impact on the level of dedication to the work. Similarly, for the influence of leader integrity on job performance mediated by task commitment, a path coefficient of 0,37 was obtained with a t-value of 4,42 which is more than 1,96, resulting in the conclusion that accepted H4. Therefore, it can be concluded that task commitment mediates the relationship between leader integrity and job performance. The value of the coefficient of determination (R²), 0,51, demonstrates the relevance of the leader integrity variable and the task commitment variable to performance. This indicates that leader integrity and task commitment contribute to a 51% improvement in performance, whereas the remaining 49% is influenced by variables outside the scope of this study.

The results of the first hypothesis test show that the integrity of the leadership directly has an influence on employee performance. Thus leaders who have high integrity will be able to have an impact on better employee performance. This finding can be understood considering that integrity is an important value and character that must be possessed by a leader, so that the existence of the leader is trusted by his subordinates. High integrity means that the leader is able to show conformity between speech and action, so that he will always act with honesty, reliability, and trustworthiness. Integrity is an important character that a leader must have. That's as suggested Resick, Mitchelson, Dickson, and Hanges (2009) that leader integrity is an important factor to ensure the effective management of cross-cultural ethical dilemmas. The character of the leader and integrity are important components of ethical leadership because of the personal characteristics that influence the choices and actions of the leaders in using their social power. Theoretically, the contribution of leader integrity in influencing is affirmed Storr (2004) that integrity is one of the predictors of performance. In other views Rumsey (2013) asserts that integrity can affect performance. Previous research has also proven to be related to the positive contribution of leader integrity to performance, as done Leroy, Palanski, and Simons (2012) proving that the integrity of the leadership has an effect on the performance of subordinates. Evidence from Choi, Yoon, and Kim (2020) Also suggests that leader integrity is a predictor of performance. Consequently, the purpose of this study is to reinforce past research by emphasizing the significance of leader integrity in impacting employee performance.

Based on hypothesis testing, task commitment also demonstrates a substantial effect on performance, indicating that the more the task commitment of employees, the more effective it will be to improve their performance. Commitment is an internal factor that strengthens an individual's motivation and sincerity in carrying out his or her responsibilities. This motivation and sincerity are essential elements for employees to produce excellent work and ideal results. Commitment can offer employees positive energy, resulting in inventive and creative job attempts. Committed individuals accept challenges at work, have substantial responsibilities, and are actively engaged in their work. (Purohit & Nayak, 2003), so that this allows it to produce better individual performance. In addition, commitment, in particular task commitment is an important resource needed to carry out tasks and solve problems (Nakatsu & Grossman, 2013), which means as an important component in order to be able to carry out work with optimal results. Previous studies conducted Somers and Birnbaum (1998) also shows the result that task commitment significantly affects performance. It is also supported by research conducted Mustaqim et al. (2020) which indicates that task commitment affects performance. Therefore, the results of this study support the theory and results of previous research related to the influence of leader integrity on task commitment.

The integrity of the leadership in addition to having a positive impact on performance is also known to have a positive effect on task commitment. Such results because integrity is an important factor for leaders to gain trust so that they are more effective in directing subordinates to carry out their duties and responsibilities. Integrity with respect to harmony between words and actions (Simons, 1999), so that the conduct of integrity is concerned with the extent of conformity between values and words through action. Leaders with strong integrity can encourage subordinates to be more committed in carrying out their duties, as stated Salari and Torre (2013) that the integrity of the leadership has an impact on the commitment of subordinates. It is also in line with the results of previous research carried out (Hannes Leroy, Palanski, & Simons, 2012) which obtained the finding that the integrity of the leadership significantly affects the commitment of subordinates. Other research by Nangoli, Muhumuza,

Tweyongyere, and Nkurunziza (2020) also corroborates the findings about the influence of leader integrity on commitment. Therefore, the findings in this study support theories and results of previous research related to the influence of leader integrity on task commitment.

In addition, this study demonstrates that task commitment characteristics mediate the relationship between leader integrity and performance. According to the findings of testing other hypotheses, it is known that the integrity of the leadership has a direct influence on the commitment to the task and that the dedication to the task has a direct influence on performance. It is feasible, given this pattern of influence, for task commitment to mediate the effect of leader integrity on performance, meaning that leaders with high levels of integrity will boost employee task commitment, which will have a positive effect on employee performance.

CONCLUSIONS

The findings of this study indicate that leadership dedication and integrity have a favorable and statistically significant effect on the performance of tax service office personnel in South Tangerang City. Leaders whose duties are supported by a strong staff commitment will be able to greatly enhance employee performance. In addition to affecting performance, it is known that the integrity of the leadership has a substantial impact on task commitment. Other studies indicate that task commitment mediates the effect of leader integrity on performance so strong leader integrity will promote task commitment, which in turn will have positive effects on staff performance. To enhance employee performance, it is essential to increase the integrity of leaders and strengthen task commitment in light of the findings of this study. Efforts to improve integrity must be motivated by the leader's knowledge, so that he recognizes that integrity is the most important trait a leader must possess. Providing proper work facilities and creating a comfortable work environment, as well as instituting a system of severe rewards and punishments for the performance of staff obligations, are methods for bolstering task commitment.

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