



THE EFFECT OF LEADERSHIP, MOTIVATION, AND SERVICE QUALITY OF VILLAGE HEAD ON COMMUNITY AWARE IN PAYING TAXES ON LAND BUILDING IN LUWU DISTRICT

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Abstract

This study aims to: (1) find out and analyze the influence of the variables of leadership, motivation, and service quality of village heads on public awareness in paying taxes on land and building in Luwu district; and (2) find out and analyze the variables that have dominant influence. The method of analysis used in this study was the multiple linear regression analysis. The results are: (1) The variables of leadership, motivation, and service quality have a significant influence on community awareness in paying taxes on land and building; (2) The service quality variable has a dominant influence on the community awareness; (3) Based on the results of data analysis with multiple linear regression, leadership, motivation, and service quality have an influence of 14.4%, 31.8%, and 44.1% respectively; (4) Based on the result of determination coefficient test (R), 78.2% of community awareness can be explained by the variables of leadership, motivation, and service quality. The rest 21.8% can be explained by other causes that are not discussed in the study.

Keywords: *leadership, motivation, service quality, community awareness.*

A. INTRODUCTION

Regional development as an integral part of national development is carried out based on the principle of regional autonomy and management of national resources which provides opportunities for increasing democracy and regional performance to improve people's welfare towards a civil society free of corruption, collusion and nepotism. In the implementation of broad, real and responsible regional autonomy, it is necessary to have the authority and ability to explore their own financial resources, which are supported by financial balance funds between the Central and the Regions. The regional government is obliged to meet the needs of the region according to the budget determined by prioritizing its own local revenue, to increase and create regional independence.

There are still quite a number of people who are not aware of their obligations, which they should be ashamed of for their own sake, for the benefit of their children and grandchildren they are reluctant to fulfill their obligations which are only once a year and the amount is meager. It can be likened to that those who live like that are like parasites who want to live in the lives of other people who are aware of their obligations. Those who are not aware of fulfilling their UN obligations are as if blind or

turning a blind eye to the existence of: roads and other means of transportation that they use every day, schools and hospitals that educate and nourish their families, police and courts that protect and provide peace of mind, government and defense apparatus that facilitates all interests and eliminates all forms of undermining the independence of his life. They are blind or deliberately blind themselves to everything they need, the existence of which means and apparatus requires a large amount of money.

According to the provisions of the law that every tax payment must go into the State treasury. In practice, deposit or financing of Land and Building Tax can be done through banks, post and giro offices, and other places appointed by the Minister of Finance (through collection officers). While the collection authority is delegated to the Regional Head Governor/Regent/Mayor). The delegation of authority to collect land and building tax is only for collecting rural and urban taxpayers, while the collection for plantation, forestry and mining taxes is not delegated.

Even though the above delegation of authority is a delegation of authority to collect PBB, this delegation of authority to the Regional Head (Governor/Regent/Mayor), is not delegating authority in billing matters, but only delegating authority in terms of tax collection. Data collection on tax objects and determination of tax calculated remains the authority of the Minister of Finance cq. Director General of Taxes.

For this reason, it is necessary to have a strategic step for the lurah in running the wheels of government. The strategic steps that can be applied by the lurah in increasing public awareness are the leadership style applied, the motivation given by the lurah and the quality of community services provided by the lurah.

Leadership is the most important foundation of an organization. Leadership talks about how one can influence and inspire others-how one can make others want to learn and work extra sincerely. Leadership is creative, adaptive, and related to agility. Leadership looks beyond and from outside the organization, not just on the surface and within the organization. There are five important roles of a leader in an organization, namely creating a vision, building a team, giving assignments, developing people, and motivating subordinates.

Just as leadership can move taxpayers, so also from the quality of service is expected to be a tool to expedite the bureaucracy so that it affects public awareness as a taxpayer. (Taliziduhu, 1996).

In order to build voluntary awareness and concern for taxpayers, strategic steps are needed because public awareness is influenced by several factors both from within and from outside. The influence from within is from the taxpayer himself, while the influence from outside includes: Leadership, Quality and Motivation.

Based on the Luwu Regency Land and Building Tax Arrears Report for three consecutive years from 2009 to 2011, 10 out of 21 Districts or 47% were declared not to have reached the land and building tax target set by the Director General of Taxes (DPKD Luwu Regency 2012). Another phenomenon that occurs is that apart from increasing the number of sub-districts that are in arrears of PBB, there is also an increase in tax arrears from year to year. From 2009 to 2010 there was an increase in tax arrears of 25% while from 2010 to 2011 there were 44% tax arrears. The occurrence of this phenomenon was allegedly caused by factors of government leadership at the district level and community awareness factors.

Based on the phenomenon above, related research is needed Influence Leadership, Motivation and Quality of Lurah Services on Community Awareness of Paying Land and Building Tax in Luwu Regency.

B. METHODS

1. Research design

This study uses a descriptive approach with quantitative analysis with the intention of looking for the influence between the independent variables and the dependent variable. The research location used for this research is Luwu Regency. The research time that the author will use is April and May 2023.

2. Population and Sample

In this study, the population is the Head of Family (KK) as a taxpayer in Luwu Regency. The population that became the research target was represented by three sub-districts, each from Belopa, Ponrang and Suli sub-districts

Using the Krejcie and Morgan Tables (Sekaran, 2006), for a population of 2,604 families, a total sample of 335 families was obtained.

3. Data analysis techniques

The analysis technique used in this study is multiple linear regression to test the hypothesis using simultaneous and partial tests of each variable.

4. Description of Research Variables

a. Independent Variables:

1. Leadership (X1)

Leadership is a way to influence and move one or more people so that organizational goals can be achieved (Kartini Kartono, 2010).

2. Motivation (X2)

Motivation is a way or effort to encourage someone to do what is desired so that the goal can be achieved (Hasibuan, 2001).

3. Service Quality (X3)

Quality of service (X3) is a good ability to work in the field of service, its quality can affect trust in government (Toha, 1987).

b. Community Awareness Dependent Variable (Y)

Public awareness is defined as an attitude or behavior to know or understand, obey and comply with existing laws and regulations, it is also an attitude or behavior to know or understand, obey and comply with the customs and habits that live in society (Widjaja, 1984).

C. ANALYSIS RESULTS

1. Hypothesis Testing 1 (Simultaneous Test)

Hypothesis I in this study states that there is a significant influence simultaneously on the variables of leadership, motivation, and quality of service on public awareness. To test the validity of the research hypothesis, further testing was carried out with the F-test. This is intended to test the significance of the simultaneous influence of leadership, motivation, and service quality variables on public awareness.

Table 1. F-test

ANOVA b

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	159,637	3	53,212	395,672	.000a
	residual	44,515	331	.134		
	Total	204.151	334			

a. Predictors: (Constant), QUALITY OF SERVICE, MOTIVATION, LEADERSHIP

b. Dependent Variable: PUBLIC AWARENESS

Based on the results of the ANOVA or F-test shown in Table 1, the calculated F value is obtained 395,672 with a significance level of 0.000. F table where $n_{obs}=335$; regression degrees of freedom $k-1=3$ ($k=\text{sum of all variables}$); error-free degrees $=nk=331$; with $\alpha=5\%$, if entered into the formula in the excel program $=FINV(0.05,3,331)$ then the Ftable value is 2.632. Thus the F-count in this study is greater than the F table and the significance is less than 0.05 or $\alpha=5\%$. This means that the variables of leadership (X1), motivation (X2), and quality of service (X3) can be used to predict the magnitude of their influence on the variable public awareness (Y).

On the basis of the F-test analysis, the research hypothesis which states that there is a significant influence of the variables of leadership, motivation and quality of service on public awareness can be accepted or verified.

2. Hypothesis Testing 2 (Partial Test)

To determine the dominant independent variable that has an effect on the dependent variable, it is done by comparing the acquisition of standardized beta values on the independent variables that have a significant effect on the dependent variable. The independent variable that has the highest standardized beta value is declared as the dominant variable (Santoso, 2000).

**Table 2. T-test
Coefficientsa**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	.432	.096		4,517	.000
	LEADERSHIP	.154	.066	.161	2,337	.020
	MOTIVATION	.318	.061	.318	5,208	.000
	SERVICE QUALITY	.441	.056	.444	7,860	.000

a. Dependent Variable: PUBLIC AWARENESS

Based on the results of the beta coefficient analysis shown in Table 4.12 it shows that the leadership variable (X1) has a standardized beta value of 0.161, the motivational variable (X2) has a standardized beta value of 0.318, meanwhile the service quality variable (X3) has a standardized beta value of 0.444. Thus the variable *service quality* stated to have the most dominant effect on public awareness of paying land and building taxes.

D. DISCUSSION

From the results of data processing obtained research results which will then be discussed as follows:

1. The influence of Leadership, Motivation and Quality of Service variables on people's awareness of paying land and building taxes.
 - a. The influence of leadership on people's awareness of paying land and building taxes is quite good with a total score of 3.48. Which means leadership has a good effect on people's awareness, the indicator is that leadership is able to move the community to participate in development, is obeyed by the community in every direction, can influence the community to implement government programs, is responsible for implementing development, is able to solve problems that arise in society, is able to maintain security stability and being able to invite and compromise. There is one indicator that is classified as moderate with a score of 3.38, namely the leader orders subordinates to carry out work programs.
 - b. The effect of motivation on people's awareness of paying land and building taxes is quite good with a total score of 3.43. This cannot be separated from the contribution of several indicators: communicating something related to Land and Building Tax clearly to the community, involving the community to try to influence other communities to pay taxes, paying attention to subordinates, trying to meet the needs expected by subordinates. There are two indicators classified as moderate with a score of 3.34 and 3.35, namely as a stabilizer in bridging between the government and the community in dealing with conflict, facilitating a group of people to understand common goals and helping to make plans to achieve goals without taking a particular position.
 - c. The effect of service quality on public awareness of paying land and building taxes is quite good with a total score of 3.58. This cannot be separated from the contribution of several indicators, namely procedures/service procedures are carried out easily, sub-district staff services are not complicated, easy to understand and easy to implement, service procedures are carried out smoothly by sub-district staff, sub-district staff are friendly and polite in providing services, procedures/procedures the public services provided are very clear, the leader is responsible for providing public services, the service fee is low, the leaders are willing to hear and accept public complaints. There is one indicator that is classified as moderate with a score of 3.39, namely the implementation of public services can be completed within the specified time.

This is in line with the results of the regression test that 14.4% of leadership affects people's awareness of paying land and building taxes, motivation influences 31.8% of people's awareness of paying land and building taxes and 44.1% of people's awareness of paying land and building taxes is influenced by quality service.

From the test results of the coefficient of determination, the R square number is 0.782. This means that 78.2% of Public Awareness can be explained by the variables of Leadership, Motivation and Quality of Service. While the remaining 21.8% is explained by other reasons not discussed in this study.

This result is in line with the results of research conducted by Utomo (2002) entitled Analysis of Factors Influencing Public Awareness to Pay Land and Building Tax in Karang Tengah District, Demak Regency which concluded that the influence of leadership, service quality and motivation on public awareness had an effect with the research results of 91.20%. While others are due to human resource factors, the community's economy, and others.

2. The variable that has the dominant influence on public awareness of paying taxes according to the results of the research discussed above is the quality of service. Based on the results of the beta coefficient analysis (β) it shows that the leadership variable (X1) has a standardized beta value of 16.1%, the motivational variable (X2) has a standardized beta value of 31.8%, meanwhile the service quality variable (X3) has a standardized beta value of 44.4%. This shows that good service actually increases public awareness because if the kelurahan government provides good service to the community then everyone will feel happy and not hesitate to ask to be served when they need service. With excellent service, people will feel satisfied so that a sense of awareness will arise in the community itself. Service Quality is a reflection of good leadership.

This result contradicts previous research conducted Ismail (2009) entitled *Motivating the Lurah of Pasir Biru, Cibiru District, Bandung City*, concluded that if the leadership of the lurah is increased, it can automatically increase public awareness in paying PBB.

This result also contradicts Oktaliana's research (2009) entitled *The Effect of Lurah Leadership on Increasing Public Awareness in Paying Land and Building Taxes (In the neighborhood of 2 Kelurahan Kota Maksum 3 Kecamatan Medan Kota)* which concludes that if the leadership of the lurah is increased then it can automatically increase public awareness in pay for the United Nations.

E. CONCLUSION

Based on the results of research on the influence of leadership, motivation and quality of lurah services on public awareness of paying land and building taxes in Luwu district, it can be concluded as follows:

1. *Leadership, Motivation and Quality of Lurah Services* have a significant effect on Public Awareness of Paying Land and Building Tax in Luwu Regency. Hthe test results for the coefficient of determination (R) is 0.782, this means that 78.2% of public awareness can be explained by the variables of leadership, motivation and quality of service. While the remaining 21.8% is explained by other variables not discussed in this study.
2. The variable of service quality is the variable that has the most dominant influence on public awareness of paying Land and Building Tax. This means that the level of public awareness in terms of paying land and building taxes is influenced by quality services provided by the municipal government to the community. The results of the beta coefficient analysis show that the leadership variable (X1) has a standardized beta value of 16.1%, the motivational variable (X2) has a standardized beta value of 31.8%, meanwhile the service quality variable (X3) has a standardized beta value of 44.4%. Thus the variable *service quality* stated to have the most dominant effect on public awareness of paying land and building taxes.

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