Employee Job Satisfaction: Measuring The Role of Transformational And Transactional Models of A Leader

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Abstrak: This study examines the Analysis of Transformational and Transactional Leadership Styles on Employee Job Satisfaction at the Makassar Tax Directorate General Regional Office. Data collection uses primary data using a Questionnaire Technique whose population is obtained from all permanent employees in the Regional Office of the Directorate General of Tax Makassar using a saturated sample technique of 60 employees. The questionnaire results have been tested for validity and reliability, also tried the traditional assumptions in the form of Normality, Multicollinearity, and Heteroscedasticity. The data analysis method uses multiple regression techniques. Based on the analysis results, it turns out the results of the study showed that the first hypothesis was accepted because it showed that the results of the hypothesis test had a significant positive effect. This means Transformational Leadership provides a real contribution to Employee Job Satisfaction. The second hypothesis is accepted because it shows substantial positive hypothesis test results. This Means Transactional Leadership contributes significantly to Employee Job Satisfaction. The third hypothesis is accepted because Transformational and Transactional Leadership simultaneously has a positive and significant effect on Employee Job Satisfaction.

Keywords: Transformational Leadership, Transactional, Employee Job Satisfaction.

INTRODUCTION

Human resources (HR) have an essential role in achieving its goals. HR consists of people in the organization who have the ability, talent, expertise, and skills to work, all of which they use in carrying out their work. Humans as workers must be appropriately managed and correctly to become quality human resources. Facing increasingly fierce competition, every organization must be able to provide quality human beings at work to compete with other organizations. This shows that every organization strives so that its employees have better quality compared to other organizations. Therefore, the success of an organization in achieving its goals is primarily determined by quality human resources (Sedarmayanti, 2017).

The target of achieving employee job satisfaction that cannot be achieved or low employee job satisfaction in carrying out their duties correctly and adequately still often occurs, even though the regulations have been made clearly and arranged to be obeyed, but due to lack of attention from the leadership towards employees, this still often happens. The suitability of the relationship with the employee's desire for the leader that has been produced will significantly affect employee job satisfaction (Tamali & Munasip, 2019). However, sometimes the leadership also gives excessive tasks to employees so that the employee is often unable to carry out his duties according to the procedures determined by the agency. As a result, work becomes neglected and low employee job satisfaction (Husni et al; 2018).

The leadership policy within the scope of government aims to reorganize the salary system for employees so that they have job satisfaction which is the result or level of overall achievement for a
specific time in carrying out government duties as servants of the state and public servants. the best for society

One way that can be done to get quality human resources is to provide the wants and needs of employees to lead to job satisfaction. Therefore, the organization must know the needs of employees and strive to meet these needs to create job satisfaction so that organizational goals can also be achieved.

In a broad sense, job satisfaction is a person's behavior regarding his work. Because it involves behavior, job satisfaction can be interpreted to include several things, such as the circumstances and tendencies of a person's attitude. Leadership style is a consistent pattern of behavior shown and known by others when a leader tries to influence the activities of others.

According to Hersey and Blanchard in (Raza & Sikandar, 2018), successful leaders adjust their leadership style to the readiness and maturity of their followers to work in certain situations.

According to (Northouse, 2013), transformational leadership is a process people connect and build relationships that add encouragement and morality to leaders and employees. The purpose of this leadership style is to develop employees to do more than the leader's expectations. This approach itself is an approach that closely monitors the process of employees in carrying out their duties. Transformational leaders will improve relationships with employees in professional and personal terms.

According to Tamali & Munasip (2018), transformational leadership is an image as a leadership style that can build or encourage employees to advance and achieve high achievements, exceeding the expected expectations.

Some people generally interpret leadership as a critical process in an organization because this leadership will determine the success or failure of an organization (Maizu, et al., 2019). The underlying assumption of transformational leadership is that everyone will follow someone who can provide them with inspiration, definite goals and methods, and a quality workforce to achieve goals.

According to Luthans in (Raza & Sikandar, 2018), he formulated that transformational leaders have characteristics, including identifying themselves as a tool of change, being confident, trusting people, the motto of value cycles, learning for a long period, having the ability to get through every complication, ambiguity, ambiguity. And idealistic.

Transformational leadership is a leadership style that has the integrity to change the employee's perspective of doing things.

(Robbins and Judge, 2013) define job satisfaction as positive thoughts about work that are obtained from reviews with straightforward and broad individuality. Work requires relationships with subordinates and superiors, following organizational procedures and policies, following performance standards, living with unfavorable working conditions. Comfortable and so on.

(Prasetyo et al., 2013) stated that an unsatisfactory level of job satisfaction would disrupt one's activities in achieving their goal because job satisfaction is one of several indicators of the effectiveness of one's performance.

People will be satisfied with their work as long as they accept the perception that their work is following their essential values such as the nature of a person, roles and duties in the job, their boss, co-workers, and the salary and benefits received. Feelings of pleasure and joy in carrying out a job are what causes a person to be satisfied with work. This satisfaction will maintain and increase their motivation in carrying out their duties and work.

Regional Office of the Directorate General of Taxes Makassar is a Directorate-General under the Ministry of Finance of the Republic of Indonesia, which has the task of formulating and implementing policies and technical standardization in taxation. The Regional Office of the Directorate General of Taxes Makassar is a State institution of the Republic of Indonesia based on Pancasila which has duties in the field of Taxation and in carrying out its functions of collecting and entering taxes into the State Treasury, it tries with all its efforts so that the tax function, both budgetary and regulating can be carried out as well as possible.

1. Transformational Leadership

According to (Rivai, 2014), Leadership Styles are several characteristics that leaders apply in influencing employees so that organizational targets can be achieved or leadership styles, namely attitude methods and strategies, can be used. Leadership style, directly or indirectly, is about a leader's belief in the ability of his subordinates to complete his work. This means that leadership style is an attitude and strategy resulting from a combination of philosophy, skills, character, attitude, which is
often used by a leader when he tries to motivate his employees. (Mondiani, 2014) transformational leadership is the ability to give opinions and encourage employees. To get results that are greater than expected and for internal appreciation. It can be concluded that the transformational leadership style is a leader who tends to encourage subordinates to work well and focuses on attitudes to help transformation between individuals and organizations.

**Transformational Leadership Indicators**

Transformational leadership is divided into three parts, namely task orientation, relationship orientation, and position power (Apriyanto, 2015). This can clearly be explained as follows:

1) Task orientation, if an organization is in a situation where tasks have been formulated in detail, and clearly, then a task-oriented leadership style is applied by a leader. Conversely, if the functions of subordinates are less structured, then a leadership style that is oriented towards human relations is appropriate.

2) Relationship orientation, an attitude in which a leader must behave, employees can imitate that. Because if the leader-employee relationship is good, the leader will more easily instill influence and power than if the connection is not good. The good or bad situation influences the leader in determining the leadership style relevant to the problem.

3) Position power, in this indicator position, refers to the degree to which the leader has formal and actual ability to influence others in daily tasks.

**Transactional Leadership**

*a. Understanding Transactional Leadership*

According to Burns in (Northouse, 2013) states, "transactional leadership is when a leader makes a contact with his employees to exchange something that is considered valuable." The purpose of transactional leadership is the leader will expect results following the gifts made by the leader so that transactional leadership will be results-oriented. A job that reaches the target will get a reward, and vice versa, if the job does not match the target, will get a penalty.

According to Yukl (2010:291), transactional leadership links values, but these values are relevant to the turnover process, such as honesty, responsibility, and reciprocity. Transactional leaders help followers explain what must be done; in that explanation, the leader must consider what must be done. In this explanation, the leader must take into account self-planning and self-esteem from subordinates.

The conclusion of some of these definitions is that transactional leadership style is a leadership style where the leader is expected to adjust himself according to employees' expectations so that employees feel needed because of the cooperative relationship between the two.

According to (Bass and Riggio, 2010), there are 3 (three) indicators regarding transactional leadership, namely:

1. **Contingent rewards**
   Leaders that involve a turnover agreement for the effort made between the leader and subordinates, and the existence of a leader's agreement that promises to reward subordinates for good performance with existing satisfaction from the work done.

2. **Active Exception Based Management**
   Leaders actively conceptualize tools to monitor the abuse of standards, errors, and defects directed by employees to make future improvements. Management by active exclusion is very effective in hazardous work situations.

3. **Management by Passive Exception**
   Leaders passively wait for abuse, error, and damage to occur and then deal with and make improvements. Management based on passive exceptions is effective if the leader supervises enough employees and reports to him.

**Employee Job Satisfaction**

According to (Robbins and Judge, 2013), research shows varying levels of satisfaction i.e., people are more satisfied with their job as a whole, the job itself, with their supervisors and co-workers than with their salary and with promotion opportunities for them. According to (Rae, 2013), job satisfaction is an important part of an employee's life experience at work, meaning that it is related to an employee receiving sufficient intrinsic and extrinsic rewards to encourage employees to remain in their workplace and continue to spend most of their time fulfilling their duties.
A person's job satisfaction can be measured based on three dimensions as a source of job satisfaction, namely the job itself, salary and promotion opportunities (Smith, Kendall, and Hulin in Luthans: 1995 written in Nirman: 2015), namely:
1) The work itself is the primary source of job satisfaction. Some of the essential elements of job satisfaction conclude that an exciting and challenging job and career development are critical to every employee.
2) Salary job satisfaction is a function of the absolute total of wages earned, the degree to which paychecks can meet the needs of workers, and how wages are given.
3) Promotion opportunity, indicating the chance to be promoted to a higher position. Opportunities to be promoted seem to have an impact on job satisfaction.

RESEARCH METHODS
This research was conducted at the Regional Office of the Directorate General of Taxes Makassar, Jalan Urip Sumohardjo KM. 4 Makassar State Finance Building I. The research period is estimated to be ± 2 (two) months, namely in June-July 2020. The population in this research is all 60 employees at the Regional Office of the Directorate General of Taxes in Makassar. Using the saturated sampling method, the sample in this study was 60 people.

Analysis Method
The analytical tool used in this research is multiple linear regression. It is used to understand how much Transformational Leadership Analysis (X1) and Transactional (X2) on employee job satisfaction (Y) Regional Office of the Directorate General of Taxes Makassar. Equation of linear relationship with more than one variable, as follows:

\[ Y = a + b_1x_1 + b_2x_2 + e \]

Information :
Y = Employee Job Satisfaction
a = Constant
b_1 = Variable Regression Coefficient X1
b_2 = Variable Regression Coefficient X2
X_1 = Transformational Leadership
X_2 = Transactional Leadership
e = Standard error (error rate)

RESEARCH RESULT
1. Instrument Test
a) Validity Test
Based on the results of data processing that all indicators of transformational leadership, transactional, and employee job satisfaction variables have a correlation value of > 0.30 and significant < 0.05 so that it can be said that all indicators of employee job satisfaction are used in this study have proper and significant validity.

b) Reliability Test
The test results show that the numbers of Cronbach's alpha on the variables of transformational leadership, transactional, and employee job satisfaction in this study all show values above 0.60. This means that all statements for the variables of transformational leadership, transactional and employee job satisfaction are reliable and it can be concluded that the questionnaire statement instrument shows reliability in measuring the variables and has met the reliability standards in the research model.
Classic assumption test

1) Normality test

Table 1 Uji Kolmogorov-Smirnov

<table>
<thead>
<tr>
<th>Source: SPSS version 23 (2021) Data processing results</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Table 1 Uji Kolmogorov-Smirnov</strong></td>
</tr>
<tr>
<td></td>
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<tr>
<td></td>
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<tr>
<td>N</td>
</tr>
<tr>
<td>60</td>
</tr>
<tr>
<td>Most Extreme Differences Absolute</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Based on the table above, it is explained that the statistical test value is 0.064 &gt; 0.05 and the significance value is 0.200 &gt; 0.05, it can be concluded that the data in this study is normally distributed.</td>
</tr>
</tbody>
</table>

2) Multicollinearity Test

Table 2 Multicollinearity Test

<table>
<thead>
<tr>
<th>Source: SPSS version 23 (2021) Data processing results</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Table 2 Multicollinearity Test</strong></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Model</td>
</tr>
<tr>
<td>1 (Constant)</td>
</tr>
<tr>
<td>1 (Constant)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Based on the results of table 4.13, for the transformational leadership variable the tolerance value is 0.154 &gt; 0.10 and the VIF value is 6.486 &lt; 10.00, while for the transactional leadership variable the tolerance value is 0.154 &gt; 0.10 and the VIF value is 6.486 &lt; 10.00. So it can be concluded that the linear regression model does not occur multicollinearity.</td>
</tr>
</tbody>
</table>

3) Heteroscedasticity Test

Table 3 Heteroscedasticity Test Table

<table>
<thead>
<tr>
<th>Source: hasil olah data SPSS versi 23 (2021)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Table 3 Heteroscedasticity Test Table</strong></td>
</tr>
<tr>
<td>Model</td>
</tr>
<tr>
<td>(Constant)</td>
</tr>
<tr>
<td>1 Transformational Leadership (X1)</td>
</tr>
<tr>
<td>1 Transactional Leadership (X2)</td>
</tr>
</tbody>
</table>
The results in table 4 show that the significant value in the heteroscedasticity test for the transformational leadership variable is 0.365 > 0.05, for the transactional leadership variable 0.216 > 0.05. It can be concluded that the regression model in this study does not occur heteroscedasticity.

2. Analysis results

a Research data analysis

1) Inferential Statistical Analysis

Inferential statistics is a technique used to analyze sample data and apply the results to the population (Sugiyono 2015: 240). The analytical tool used for this research is multiple linear regression. It is used to find out how much the analysis of transformational leadership (X1) and transactional leadership (X2) on employee job satisfaction (Y). Equation of linear relationship with better than one variable, as follows:

\[ Y = + 1 \, X1 + 2 \, X2 + e \]

Where
- \( Y \) = employee job satisfaction
- \( X1 \) = transformational leadership
- \( X2 \) = transactional leadership
- \( A \) = Constant
- \( 1 \) = Regression coefficient for transformational leadership
- \( 2 \) = Regression coefficient for transactional leadership
- \( e \) = Standard Error

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>1.636</td>
<td>0.873</td>
</tr>
<tr>
<td>Transformational Leadership (X1)</td>
<td>0.241</td>
<td>0.166</td>
</tr>
<tr>
<td>Transactional leadership (x2)</td>
<td>0.637</td>
<td>0.169</td>
</tr>
</tbody>
</table>

*Source: hasil olah data SPSS versi 23 (2021)*

The test results in the table above, it can be concluded that the results of the multiple regression equation:

\[ Y = 1.636+ 0.241X1 + 0.637 \, X2 \]

The interpretation of the regression model above is as follows:

1) The constant value (\( a = 1.636 \)) means that employee job satisfaction will remain stable at 1.636 if the value of transformational leadership and transactional leadership shows the number 0.
2) X1 coefficient value (0.241) means that transformational leadership positively affects employee job satisfaction. So from this explanation, transformational leadership that is carried out in agencies can increase employee job satisfaction and vice versa if transformational leadership is not carried out.
3) The X2 coefficient (0.637) means that transactional leadership positively affects employee job satisfaction. So from this explanation, transactional leadership carried out in the agency can increase employee job satisfaction and vice versa if transactional leadership is not carried out.
Hypothesis Testing Results

a. Test – F / Model Feasibility Test (Fisher-test)

The F test is a statistical test that shows whether the model building has met the model suitability test. The basis for the decision is that if \( F_{\text{count}} > F_{\text{table}} \), the regression model is declared to have completed the model suitability test.

Table 5 Test (Fisher-test) Result

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>113.328</td>
<td>85.774</td>
<td>.000b</td>
</tr>
<tr>
<td>Residual</td>
<td>37.655</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>150.983</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Source: SPSS version 23 (2021) data processing results*

So it can be concluded that the model used in this study is proven to meet the model suitability test so that it can be continued for analysis.

a. Uji - t

Table 6 Partial Test Result (Uji – t)

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transformational Leadership (X1)</td>
<td>.241</td>
<td>4.447</td>
<td>.153</td>
</tr>
<tr>
<td>Transactional Leadership (X2)</td>
<td>.637</td>
<td>3.781</td>
<td>.000</td>
</tr>
</tbody>
</table>

*Source: SPSS version 23 (2021) data processing results*

In the test of table 7, the transformational leadership variable shows \( t_{\text{count}} (4.447) > t_{\text{table}} (2.002) \) and a significant value of 0.000 < 0.05, then \( H_a \) is accepted, and \( H_0 \) is rejected. It can be said that transformational leadership partially has a positive and insignificant effect on employee job satisfaction at the Makassar Regional Office of the Directorate General of Taxes, so the first hypothesis in this study is accepted. In the test of table 7, the transactional leadership variable shows \( t_{\text{count}} (3.781) > t_{\text{table}} (2.002) \) and a significant value of 0.000 < 0.05, then \( H_a \) is accepted, and \( H_0 \) is rejected. It can be said that transactional leadership partially has a positive and insignificant effect on employee job satisfaction at the Makassar Regional Office of the Directorate General of Taxes, so the second hypothesis in this study is accepted.

b Test the coefficient of determination (R2)

The coefficient of determination determines the percentage of the influence of transformational leadership and transactional leadership on employee job satisfaction.
<table>
<thead>
<tr>
<th>Correlations</th>
<th>Kepuasan Kerja Pegawai (Y)</th>
<th>Kepemimpinan Transformasional (X1)</th>
<th>Kepemimpinan Transaksional (X2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Correlation</td>
<td>Employee job satisfaction (y)</td>
<td>1.000</td>
<td>.829</td>
</tr>
<tr>
<td></td>
<td>Transformational leadership (x1)</td>
<td>.829</td>
<td>1.000</td>
</tr>
<tr>
<td></td>
<td>Transactional leadership (x2)</td>
<td>.861</td>
<td>.920</td>
</tr>
<tr>
<td>Sig. (1-tailed)</td>
<td>Employee job satisfaction (y)</td>
<td>-</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>Transformational leadership (x1)</td>
<td>.000</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Transactional leadership (x2)</td>
<td>.000</td>
<td>.000</td>
</tr>
<tr>
<td>N</td>
<td>Employee job satisfaction (y)</td>
<td>60</td>
<td>60</td>
</tr>
<tr>
<td></td>
<td>Transformational leadership (x1)</td>
<td>60</td>
<td>60</td>
</tr>
<tr>
<td></td>
<td>Transactional leadership (x2)</td>
<td>60</td>
<td>60</td>
</tr>
</tbody>
</table>

Source: SPSS version 23 (2021)data processing results

Based on table 8 above, it can be concluded that the dominant influence obtained from the Pearson correlation value with the Standardized Coefficients value, which can be explained below, is as follows:

X1 contribution is 20.22 % = 0.829 X 0.244
X2's contribution is 54.84 % = 0.861 X 0.637

Based on this explanation, the dominant influence of the variable's value (X2) is 54.84% greater than the variable (X1), which is 20.22%. So it can be concluded that the transactional leadership variable has a dominant effect on Employee Job Satisfaction.

Based on this explanation, it can also be explained that the coefficient test of 20.22% of the variable (X1) with a total of 75.1% for all the contributions of the independent variables studied to the dependent variable. This can be explained in the tests carried out below, namely as follows:

| Table 8 Determination Test Result (R²) |
|------------------|-------|-------|------------------|
| Model | R    | R Square | Adjusted R Square |
| 1    | .866³ | .751   | .742             |

Source: SPSS version 23 (2021)data processing results

So that the influence of the independent variable (independent), namely transformational and transactional leadership, on the dependent variable (dependent), namely employee job satisfaction, is 75.1%. In comparison, the remaining 24.9% is influenced by other factors not explained in this study.
1. Interpretation of Research Results

a. Analysis of Transformational Leadership on Employee Job Satisfaction

The analysis of transformational leadership on employee job satisfaction can be proven by the value of the unstandardized coefficients (unstandardized coefficients), worth (0.241), meaning that transformational leadership has a positive effect on employee job satisfaction. So from this explanation, transformational leadership carried out in agencies can increase employee job satisfaction and vice versa if transformational leadership is not carried out.

These results are supported by the value of t-count (4.447) > t-table (2.002) and a significant value of 0.000 <0.05; then Ha is accepted and Ho is rejected. It can be said that transformational leadership partially has a positive and significant effect on employee job satisfaction at the Regional Office of the Directorate General of Taxes Makassar, so the first hypothesis in this study is accepted.

Another fact is that this condition is caused by employees who can complete their tasks according to targets. This is evidenced by the respondent's responses to the most critical indicator in the transformational leadership variable (X1), namely position power (X1.3), because this indicator has the highest average value compared to other indicators in the transformational leadership variable (X1). The results of this study support the results of previous research conducted by (Sukrajab 2018).

b. Transactional Leadership Analysis on Employee Job Satisfaction

Transactional leadership analysis on employee job satisfaction can be proven by the standardized coefficient value (Unstandardized Coefficients), which is worth (0.637), meaning that transactional leadership positively affects employee job satisfaction. So from this explanation, transactional leadership carried out in the agency can increase employee job satisfaction and vice versa if transactional leadership is not carried out.

These results are supported by the value of t-count (3.781) > t-table (2.002) and a significant value of 0.000 <0.05, then Ha is accepted and Ho is rejected. It can be said that transactional leadership partially has a positive and significant effect on employee job satisfaction at the Makassar Regional Office of the Directorate General of Taxes so the second hypothesis in this study is accepted. Another fact is that this condition is caused because employees have transactional leadership to be motivated to work. This is evidenced by the respondents' responses from the most critical indicator in the transactional leadership variable (X2.1). The contingent reward indicator has the highest average value compared to other indicators in the transactional leadership variable (X2).

These results align with the results of studies conducted by (Astuti & Surya, 2020), (Parecha et al., 2012).

c. Analysis of Transformational and Transactional Leadership Styles Against Employee Job Satisfaction

This study indicates that the F test obtained an F value of 85,664 with a significant 0.000 or less than 0.05. Then F-count > F-table and significant <0.05, the results of this test indicate that transformational and transactional leadership styles have a positive and significant effect simultaneously on employee job satisfaction, which means H3 is accepted.

The significant regression coefficient value here means that the better the transformational and transactional leadership used, the higher the employee job satisfaction and vice versa. The worse the transformational and transactional leadership applied, the lower the employee job satisfaction at the Makassar Regional Office of the Directorate General of Taxes.

This is supported by field observations related to the conditions of employee job satisfaction, so from the results of interviews with one of the employees from field facts, it shows that some employees arrive late to the office or are not on time, it shows a lack of employee discipline, and enthusiasm to work so that the potential for poor job satisfaction obtained by employees. However, to encourage or motivate employees to get reasonable job satisfaction, there are influencing factors such as the encouragement given by the leader to employees. Because the success of an organization can be seen not only from the job satisfaction of employees produced but can also be seen from the ability of the leadership in carrying out their duties as superiors. In addition, field conditions show that high and low
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Job satisfaction is based on how leaders treat their employees well and give praise and appreciation for the work of employees.

CONCLUSION
1. Based on the partial analysis (t-test), it turns out that the results of the study prove that the independent variable, namely Transformational Leadership Style (X1) has a positive and partially significant effect on Job Satisfaction (Y) in the Makassar Directorate General of Taxation Region, it is stated that the first hypothesis is accepted.
2. Based on the partial analysis (t-test), it turns out that the results of the study prove that the independent variable, namely Transactional Leadership (X2), has a positive and partially significant effect on Job Satisfaction (Y) Regional Employees of the Makassar Directorate General of Taxes, then the second hypothesis is accepted.
3. Based on the simultaneous test (F-test), it turns out that the research results prove that the Transformational Leadership Style (X1) and Transactional Leadership (X2) variables simultaneously have a positive and significant effect on Employee Job Satisfaction (Y) with the third hypothesis being accepted.
4. For agencies, agencies should continue to pay attention to the transformational and transactional leadership style systems running to create a conducive work climate, provide more effective and efficient direction and support, and complete justice.
5. For employees, it is better to be able to increase their job satisfaction by following the directions of the leadership properly, being disciplined in time, and enjoying the work that is being done so that they will achieve common goals between employees and agency leaders so that they can provide benefits for employees and agencies.
6. Transformational and transactional leadership styles simultaneously have a positive and significant effect on employee job satisfaction, so this proves that the higher the transformational and transactional leadership, the higher the employee job satisfaction; transformational and transactional leadership can provide job satisfaction for employees by giving praise, appreciation, training, motivating employees by giving salaries that match the needs of employees, increasing positions for outstanding employees and increasing welfare for employees, so that with sufficient welfare it will improve employee performance even better can have an effect on increasing employee job satisfaction.

References


