

Analisis pengaruh gaya kepemimpinan terhadap employee engagement dengan keterlibatan pegawai sebagai variabel mediator (studi kasus pada account representative dan fungsional pemeriksa pajak di Lingkungan KPP Wajib Pajak Besar dan Jakarta Khusus DJP)=
Analysis of effect of leadership styles on employee engagement with employee involvement as mediating variable case study in account representatives and tax auditors at the large tax offices and jakarta special tax offices directorate general of taxes

Rizki Wahyu Praminta, author

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Abstrak

Employee engagement merupakan faktor penting yang harus diperhatikan oleh Direktorat Jenderal Pajak khususnya Kantor Pelayanan Pajak Wajib Pajak Besar dan Jakarta Khusus. Employee engagement dapat dipengaruhi salah satunya melalui keterlibatan pegawai dengan dukungan penuh dari atasan. Penelitian ini dilakukan di Kantor Pelayanan Pajak Wajib Pajak Besar dan Jakarta Khusus dengan responden berjumlah 192 yang berasal dari 4 Kantor Pelayanan Pajak dengan kriteria kinerja tertinggi dan terendah.

Gaya kepemimpinan diukur menggunakan Multifactor Leadership Questionnaire (MLQ) Form 5X dari Bass dan Avolio (1995), keterlibatan pegawai diukur menggunakan instrumen penelitian yang dikembangkan oleh Vandenberg et. al. (1999 dalam Richardson dan Vandenberg, 2005), sedangkan employee engagement diukur menggunakan Utrecht Work Engagement Scale (UWES) dari Schaufeli dan Bakker (2003).

Hasil penelitian ini membuktikan bahwa keterlibatan pegawai merupakan mediator bagi pengaruh kepemimpinan transformasional terhadap employee engagement. Ini menunjukkan bahwa pemimpin yang peduli dan mendukung bawahannya dapat mengakomodir pegawai untuk terlibat di dalam pekerjaannya sehingga pegawai menjadi lebih bersemangat, antusias, fokus, dan bangga terhadap pekerjaan dan organisasinya.

Employee engagement is an important factor that must be considered by Directorate General of Taxes especially in the Large Tax Offices and Jakarta Special Tax Offices. Employee engagement can be influenced through employee involvement with full support from the leaders. This research was conducted at the Large Tax Office and Jakarta Special Tax Office with 192 respondents from 4 Tax Offices with the highest and lowest performance.

Leadership styles were measured using Multifactor Leadership Questionnaire (MLQ) Form 5X from Bass and Avolio (1995), employee involvement was measured using a research instrument developed by Vandenberg et. al. (1999 in Richardson and Vandenberg, 2005), while employee engagement was measured using Utrecht Work Engagement Scale (UWES) from Schaufeli and Bakker (2003).

This research found that employee engagement is a mediator for the effects of transformational leadership on employee engagement. It shows that leaders who care and support subordinates can accommodate employee involvement process so that employees become more power, enthusiastic, focused, and proud of the work and organization.