

The Effect of Education Training And Leadership Effectiveness on Work Ethics of Employees In Small Tax Office of Manado City

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Abstract- Background: Work ethic is an attitude that arises from one's own will and awareness which is based on a system of cultural values orientation towards work. Ethos was formed by a variety of habits, cultural influences, and value systems that were believed. The purpose of this study was to analyze the effect of education and training and leadership effectiveness factors on employee's work ethos in Manado city Small Tax Office.

Methods: A cross-sectional study design was conducted in December 2018. The numbers of participants were 100 employees in Small Tax Office of Manado city. The samples were randomly selected from the records of the employee. The variables of this study were education and training and leadership effectiveness (independent variables) and work ethic (dependent variable). All the respondents were asked about the work ethic they had experienced in the six previous six months. Structured 90 questionnaires were used to collect data related to education and training, leadership effectiveness and work ethic. Multiple linear regression test in SPSS software was applied for data analysis.

Results: The findings of this study showed the significant influence of training and education program on work ethics obtained sig value of 0.049 ($p < 0.05$). This value indicates that the null hypothesis was rejected which means there was an influence of training and education program on the work ethic. Effect of leadership effectiveness on work ethics obtained sig value of 0.048 ($p < 0.05$). This value indicates that the null hypothesis was rejected, which means that there was an effect of leadership effectiveness on the work ethic.

Conclusions: This study identified that training and education and leadership effectiveness factors have an influence on employee's work ethos in Manado city Small Tax Office. Thus, to optimize a work ethic, training, education and leadership effectiveness factors must be improved.

Index Terms- *training and education, leadership effectiveness, work ethic, Small Tax Office of Manado City*

I. INTRODUCTION

Manado Small Tax Office is one of the vertical agencies under the Directorate General of Taxes. The challenges of HR that occur at the central level are still a problem at the

regional level. The thing in question causes various problems such as the achievement of tax comparison with the Gross Regional Domestic Income / GRDP (tax ratio) which is still low.

Some problems were found at Manado Small Tax Office as there were still employees who did not value time at work. Delaying the work done, there are still those who arrive late, go home too fast, take a break from work not yet in time, if they do an outside assignment do not go straight back to the office and others.

Other problems found such as there are still workers who work based on what will be accepted, work if supervised by the leader, serve the community is still not optimal, still consider themselves higher than others, unable to work with colleagues, and still trying to make a profit beyond the income that should be obtained.

Problems related to work ethic are also related to honesty values. Based on the observations of the writer still found employees who work because they are forced, do not enjoy work but show enthusiasm if before the leadership, steal time to just open social media and even leave the office, do not admit mistakes while working but later known by the new boss to admit these mistakes and others .

Other problems can be seen from commitment while working. Based on the observations of researchers, it can be seen that there are still workers who are not enthusiastic while working, working with complaints, unsure of their abilities, unable to complete the assigned work, still having dependence on the direction of the leader or help from colleagues, giving up quickly when facing obstacles or problems while working.

Based on several previous studies, it shows that there are several things that affect work ethics such as education, culture, leadership and organizational commitment. The work ethic cannot be separated from the quality of HR. HR improvement will make someone had a hard work ethic. Increasing the quality of the population can be achieved if there is equitable and quality education, accompanied by an increase and expansion of education, expertise and skills, so that the activities and productivity of society as economic actors increase (Bertens, 1994; Saputra, et al 2018).

In addition to the above problems, there are a number of problems that also appear to be inadequate work facilities such as some damaged air conditioners and poorly functioning office equipment. In addition, work discipline is still lacking. There are

still many employees were arrived late, lack of work performance and others. These variables are assumed to be able to provide empirical information about the improvement of employee work ethic at Manado Small Tax Office. Thus, various empirical data are needed to prove it. The purpose of this study is to determine the effect of Training Education and Leadership Effectiveness on the Work Ethic of Manado Small Tax Office.

III. WRITE DOWN YOUR STUDIES AND FINDINGS

Based on univariate data analysis, the respondents were mostly female (51%), 30-39 years old (47%), 11-20 years working period (42%), group II (73%), Diploma level education (D1-D3) (44%) and follow training as many as 1-5 activities per year (61%). The results of multiple regression analysis can be seen in Table 1.

Table 1. Reggression test analysis

	Variables	p value
1	Training education – work ethic	0,049
2	leadership effectiveness – work ethic	0,048

1. The Influence of Training Education to Work Ethic

Based on the results of data analysis, it was found that Training education had an effect on work ethic. This result is in line with the research from Pakpahan (2014) on the Effects of Education and Training on Work Ethics (Studies in Malang City Personnel Agency) show that there is a positive and significant influence between education and training on employee performance indicated $F_{count} = 9.222 > F_{table} = 3.195$ as well as the partial test with the t test, for the education variable (X1) the t_{count} is greater than t_{table} ($3.298 > 2.011$) and the value is significantly smaller than $\alpha = 0.05$. This test shows that education has a significant effect on employee performance. For the training variable (X2) the t_{count} is 0.593 with a significance of 0.556. The t_{count} is smaller than t_{table} ($0.593 < 2.011$) and the value is significantly greater than $\alpha = 0.05$. This test shows that training variables have no significant effect on employee performance.

The research of Siagian (2010) on "The Effect of Education and Training on the Work Ethic of Medan City Manpower Officers". The method used in this study is quantitative research using product moment correlation analysis techniques. The data were obtained by distributing questionnaires to respondents as many as 72 people. The results of the study show that education and training have a positive influence on the work ethic of employees and their influence is in the medium category. This is evident from the results of the calculation of the product moment correlation coefficient of 5.6. This shows that there is an influence between education and training on employee performance. The magnitude of the influence between the variables X (education and training) on the variable Y (employee work ethic) is 31.36%.

Research conducted by Henriques (2014) on the Effect of Education and Training Programs on Employee Work Ethics (Case Study at the Instituto Nacional da Administração Publica

II. RESEARCH METHODE

This study uses the correlational survey method. This research was conducted at the Manado Small Tax Office in December 2018. The number of respondents was 100 employees. The variables of this study were education training and leadership effectiveness (independent variables) and work ethic (dependent variable). The measuring instrument was a questionnaire that has been tested for validity and reliability. There were 90 questions in the questionnaire. Data analysis was performed using multiple regression tests.

Timor Leste). The method used is quantitative research using 35 respondents. Data analysis using a simple regression test, data collection with a questionnaire. Research results show that the correlation value of 0.536 has a value of t greater than t table ($3,645 > 1.6$). Based on the hypothesis test, it can be stated that H_0 is rejected and H_a is accepted, meaning that Education and Training has a positive and significant effect on work ethic at the Instituto Nacional da Administração Publica (INAP) Timor Leste.

Sri Saptari (2003) on the effect of education and training on employee work ethics in the Indonesian Ministry of Defense. The results of her research, education and training partially had a significant effect on the work ethic. The results of the study from Hamalik (2000) which states that improvement, development and formation of workforce can be done through efforts of coaching, education and training, then Rivai (2004) states that training is an activity to improve the current work ethic and support the work ethic. Research from Hendriani et al (2013) about the Effect of Education and Training on the Work Ethics of PT. Bank Riau Kepri Pekanbaru Head Office shows that there is an influence of training on the work ethic.

Research from Rahmadani et al (2014) on the Effect of Education and Training (Training education) As an Effort to Improve Work at the North Sumatra Regional Police. This study aims to reveal the influence of education and technical training on employee work ethics in the North Sumatra Regional Police. The study uses a descriptive methodological approach, which is to see the real phenomena that exist in the object of research and disclosure of the hypothesis. The analytical tool used is descriptive statistics and path analysis. The study sample amounted to 30 people from a population of 100 people. The results showed that training at the North Sumatra Regional Police had succeeded in the medium category ($r = 0.777$), while the influence of education and training factors on the work ethic was categorized as $D = 59.3\%$. Education and training on work ethos simultaneously have a significant effect on employee work ethic in the North Sumatra Regional Police HR Bureau.

The most important thing in an agency is to socialize its employees into a corporate culture so that they can become productive and effective employees, immediately after entering and becoming members of the social system of the company. Through education and training, assisted employees do their jobs, can improve the overall career of employees, and help develop responsibility in the future. Cushway (2001) explains that training aims to develop individual skills and abilities to improve performance, familiarize employees with new systems, procedures and working methods.

2. The Influence of Training Education to Work Ethic

The results of data analysis show that leadership effectiveness has an effect on work ethic. These results are in line with the research from Tampubolon (2007) on the analysis of leadership style factors and work ethic factors on the work ethic of employees in organizations that have implemented SNI 19-9001-2001. The results of this study indicate that leadership factors provide a relatively large and very significant contribution to the improvement of the work ethic of employees in the organization, so that in future organizational development programs should be directed towards the development of organizational leadership styles.

Research from Baihaqi and Suharnomo (2010) about the Effect of Leadership Style on Job Satisfaction and Work Ethics with Organizational Commitment as Intervening Variables (Study at PT. Yudhistira Ghalia Indonesia in Yogyakarta area). The purpose of this study is to investigate the effect of organizational commitment on the relationship between leadership style and job satisfaction and the influence of organizational commitment on the relationship between leadership style and employee ethos of PT Yudhistira Galia Indonesia Yogyakarta area. The sample obtained was 101 respondents. This study was conducted using the method of linear regression analysis and path analysis and Sobel Test with the help of SPSS 15.0. The results of this study indicate that leadership styles have a positive and significant effect on employee satisfaction and work ethic; organizational commitment has a positive and significant effect on job satisfaction and employee work ethic; organizational commitment positively and significantly mediates the relationship between leadership style and employee job satisfaction; and organizational commitment positively and

significantly also mediates the relationship between leadership style and employee work ethic.

Research from Reza and Dirgantara (2010) on the effect of leadership style, motivation and work discipline on the Work Ethic of PT Sinar Santosa Perkasa Banjarnegara employees. This study aims to examine and analyze the influence of leadership style, motivation and work discipline on the work ethic of PT Sinar Santosa Perkasa Banjarnegara employees. Data collection was carried out through questionnaires and carried out on 112 employees of PT Sinar Santosa Perkasa Banjarnegara. Data analysis in this study used SPSS version 17. The sampling technique used was the census method and the data testing techniques used in this study included the validity test with factor analysis, reliability testing with Cronbach Alpha. Classic assumption test and multiple linear regression analysis, to test and prove the research hypothesis. The results of the analysis show that the leadership style has a positive effect on employee work ethics.

According to Shea (1999), entitled: The Effect of Leadership Style on Performance Improvement on a Manufacturing Task, said that leadership style had a positive effect on improving work ethics. Contribute to strengthen the influence of leadership style on employee work ethic. Yammarino et. al (1993) prove that transformational leadership has a weight of influence on employee work ethics that is stronger than transactional leadership.

Humphreys (2002) which emphasizes that the relationship between superiors and subordinates in the context of transformational leadership is more than just exchanging "commodities" (economic exchange of benefits), but has touched the value system. Transformational leaders are able to unite all their subordinates and are able to change the beliefs, attitudes, and personal goals of each subordinate in order to achieve goals, even beyond the stated goals.

The research conducted by Soon Hee Kim (2002), the results of multiple regression analysis showed that the use of participatory management styles by managers was positively associated with high levels of job satisfaction. Many managers, union leaders and academics share the belief that participatory management practices have a substantial positive influence on work ethic, performance and satisfaction at work.

Based on the results of the study, Yammarino et.al. (1993) concluded that there is a positive relationship between transformational leadership and employee work ethic and the relationship is stronger than transactional leadership relationships with employee work ethics. Yammarino et.al's research results. (1993) prove that transformational leadership has a weight of influence on employee work ethics that is stronger than transactional leadership (management by exception).

Bass et.al study. (2003) also showed a stronger influence of transformational leadership on employee work ethics than transactional leadership. Bass et.al. (2003) explain transformational leadership focus on subordinate self-development, encourage subordinates.

Table 2. Simultaneous Influence of the Independent Variables on the Work Ethic

Variable	R square	F	Sig
Training education and leadership effectiveness to	0,574	32,016	0,000

work ethic

Based on Table 2, the sig value is 0,000 and the R square value is 0.574. This shows that training education and leadership effectiveness simultaneously (together) affect the work ethic where training education, leadership effectiveness, work culture, and organizational commitment have an effect of 57.4% and 42.6% are influenced by other variables not examined like wages, motivation and others.

Newstrom and Davis (2005) state that for many people, work ethic means that they see work as an important thing and an important goal to achieve in life. They tend to like their work and gain satisfaction through work. They usually have a stronger commitment to the organization and organizational goals than other employees.

Prawirosentono (1999), said the work ethic turned out to be influenced by the socio-cultural community. According to Suseno (1991), the ethos has a close relationship with morality, even though both are not entirely identical, the similarity lies in the absolute attitude taken towards something while the difference lies in moral pressure. Statement of ethos is often associated with ethics and morals, Green (1994), states that ethical and moral terms have been used interchangeably to form judgments about right and wrong of our attitudes, ethics comes from Greek, namely "ethos" which means a person's character or habits.

Ethics is a set of rules that define right and wrong conduct, these ethical rules tell us when our behavior is acceptable and when it disapproved and considered to be wrong. Ethics deals with fundamental human relationships, ethical rules are guides to moral behavior (Fredrick et al 1988). An ethic, by definition, is a set of moral principles. The word derives from the Greek ethos - which in turn is "the characteristic spirit or attitudes of a community, people, or system. Applying work as a modifier, suggests that the work ethic is a characteristic attitude of a group toward what constitutes the morality of work (Ward 2011). According to Anthony & Govindarajan (2007), norms of desirable behavior that exist in the society of which the organization is a part. These norms include a set of attitudes, often collectively referred to as the work ethic, which is manifested in employee's loyalty to the organization, their diligence, their spirit, and their pride in doing a good job. Newstrom & Davis (2005), work ethic for many people, meaning that they view work as important and as desirable goal in life. They tend to like work and derive satisfaction from it. They usually have a stronger commitment to the organization and to its goals than other employees. According to Donnelly et al (1987), work ethics as the desire to do good job irrespective of financial reward.

IV. CONCLUSION

The conclusion of this study was that training education and leadership effectiveness have a significant effect on work ethic. Based on this, several things can be done, such as the need for regular training education in order to improve the professionalism of employees at work. In addition, training materials and methods must be tailored to the needs of employees. Furthermore, office leaders must be more effective in leading such as appropriate and fast policy making, working

according to rules and paying more attention to employees.

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