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THE INFLUENCES OF TRANSFORMATIONAL LEADERSHIP, ORGANIZATIONAL JUSTICE, TRUST, AND ORGANIZATIONAL COMMITMENT TOWARD EMPLOYEE PERFORMANCE

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ABSTRACT

This research testing of the relationship between the influence of the application of transformational leadership, organizational justice, trust, and organizational commitment toward the performance of employees in government organizations in this case study in the Account Representative at Pratama Tax Service Office throughout Malang. The population of this research is Account Representative in the Pratama Tax Service Office throughout Malang, represented by 153 respondents as the sample of this research. The sample used purposive sampling. The results of this research indicate that transformational leadership a significant influence on organizational justice and employee performance but did not a significant influence on organizational trust and commitment. In addition, organizational justice a significant influence on organizational trust and commitment but did not a significant influence on employee performance. Moreover, trust a significant influence on organizational commitment but did not a influence on employee performance. One of the reasons insignificance influence is the inconsistency the application of policies, structural changes and an assessment of the General Performance Index that has been set individually. It is the probability of the low level of trust and organizational commitment in the Pratama Tax Service Office throughout Malang.

KEY WORDS

Transformational leadership, organizational justice, trust, organizational commitment, employee, performance.

In implementing development in various sectors, Indonesia currently prioritizes its funding sources from the taxation sector. The increase in funding from the tax sector which started with tax reforms namely the implementation of a self-assessment system in tax collection in 1983. Then it continues until now.

In 2018, the Ministry of Finance mandate that related Revenue and Expenditure Budget (APBN) in 2018 asked of tax revenue target of 1,618.1 trillion rupiahs. This figure skyrocketed 9.9% compared to 2017 which was set at 1,472.7 trillion rupiahs. From the tax revenue, the Directorate General of Taxes itself has a mandate of 1,424.0 Trillion rupiahs, while Directorate General of Taxes has 194.1 Trillion rupiahs. Therefore, the Directorate General of Taxes must work extra in pursuit of an additional 145.4 trillion rupiah from the target of tax revenue in 2017. Moreover, In 2017, the realization of new tax revenues was reached 91%. Thus, it takes even harder efforts from the Directorate General of Taxes. Therefore, the tax is an important aspect in the development of the country.

In the concept of modern taxation services which the Account Representative is one of the spearheads of exploring the potential of state revenue in the field of taxation which carries out the task of tax intensification through providing guidance/appeals, consultation, analysis and supervision of taxpayers. To optimize the performance of the Account Representative needed a leader who has a leadership style appropriate a need. So that is something that is absolutely needed by the organization, the right system or leadership style or appropriate to support the achievement of the organization's target of tax revenue. The burden of achieving the Revenue and Expenditure Budget revenue target requires that Directorate General of Taxes institutions have creative and inspiring abilities. However, a good strategy is not enough but the institution need a reliable leader. Because a reliable

leader must not only be skilled in strategizing but also be able to carry out strategies effectively because leaders will produce strategies and at the same time strive to realize that strategy.

The leadership style possessed by a leader is his effort in achieving organizational goals by paying attention to the rules, skills, attitudes, and nature of employees. Thus, the leadership style is considered the most effective is a leadership style that can motivate subordinates, can provide a positive attitude from subordinates to the work and organization, and can easily adapt to all situations.

In various problems related to leadership which efforts have been made for better human resource management solutions to encourage employee performance (Boyne, 2010; Uen et al., 2012). There are more related research has been conducted showing the impact of transformational leadership style on employee performance (Boyne, 2010; Brownell, 2010). Leaders who adopt transformational leadership can inspire subordinate trust, loyalty and respect, and motivate them to engage in behavior that is beneficial to the organization and performs unexpectedly (Bass, 1985).

All this time, the leadership style that has existed at the Directorate General of Taxation is the style of transactional leadership. This leadership style is carried out by guiding subordinates to achieve the goals that have been determined based on compensation and reward methods. Managers who use transactional can use compensation methods to improve institutional performance, such as by rewarding subordinates who show high performance, by admonishing low-performance and overcoming subordinate behavior with strengthening and punishment mechanisms.

It is expected that the Directorate General of Taxation can incorporate transformational leadership styles in each of its echelon lines. Leaders who adopt transformationally can inspire trust, loyalty, and subordinate trust, and motivate them to engage in behaviors that benefit the organization and appear beyond expectations. Managers who adopt transformationally can inspire subordinates to contribute to the organization in terms of higher ideals and concepts of morality. In other words, their subordinates will show their trust, admiration, loyalty, and respect for their managers and feel that their work and performance are important to the organization. With the implementation of appropriate leadership styles, it is expected that organizational justice (both procedural justice and distributive justice) can increase organizational trust and commitment and ultimately can improve employee performance towards institutions.

Based on the study, this research will test and analyze the influence of the application of transformational leadership, organizational justice, trust, and organizational commitment toward the performance of employees.

LITERATURE REVIEW

The concept of transformational leadership integrates ideas developed in the character, style and contingency approaches. Transformational leadership was originally introduced by Downton (1973) developed by Burns (1978) and further refined by Bass (1985). According to Downton (1973), transformational leadership is characterized by the motivation of mutually beneficial relationships between leaders and followers. Bass (1985) defines transformational leaders as leaders who motivate their followers to appear unexpectedly by activating the need for high levels of followers, encouraging a climate of trust and followers to sacrifice self-interest for the sake of the organization. According to Burns (in Yukl 2010: 290) "Transformational leadership calls for moral values rather than followers in their efforts to increase their awareness of ethical issues and to mobilize their energy and resources to reform institutions".

It was argued that leaders who transformational leadership has actions that can drive desired outcomes from their followers (Chiang and Jang, 2008). Managers adopting transformational leadership can inspire subordinates to contribute to the organization in terms of higher ideals and the concept of morality. In other words, their subordinates will show their trust, admiration, loyalty, and respect to their managers and feel that their work

and performance are important for the company (Rust et al., 2000). This transformational leadership is truly interpreted as true leadership because this leadership really works towards goals that direct the organization to a goal that was never achieved before (Locke 1997: 59) with the implementation of transformational leadership, subordinates will feel trusted, valued and subordinates will appreciate their leaders more.

Gibson et al. (2012) define that organizational justice as a level where an individual feels treated equally in the organization where he works. Another definition says that organizational justice is a fair perception of a person towards decisions taken by his superiors (Colquitt, LePine, & Wesson, 2009). Organizational justice focuses on the process by which employees feel fair treatment and the process by which these perceptions affect the results of other organizations (Chen McCain et al., 2010; Pillai et al., 1999). When subordinates feel fair treatment when output is higher than input, their work performance is improved.

Colquitt et al. (2009) suggested that organizational justice has four types, namely distributive justice, procedural justice, interpersonal justice, and informational justice. Organizational justice in this research focuses on procedural and distributive justice. Procedural justice refers to the principle of fairness in a standard or method of decision making when good performance or punishment decisions must be made by the manager (Hon and Lu, 2010). Distributive justice refers to subordinates' perceptions of fairness when comparing their contributions (input) and compensation (output), emphasizing perceptions of the consequences of subordinates to the organization (Hon and Lu, 2010; Pillai et al., 1999). Subordinates tend to compare input ratios and results with their peers. When the ratio is even, they feel treated fairly and satisfied. Therefore, their perception of justice depends on what they get.

Trust is defined as the level of a person's belief in the competencies and expectations of others about the possibility that he will act in a fair and ethical manner (Brownell, 2010). It is the mechanism of trust. Therefore, further research is needed to determine how its function in the relationship between superiors and subordinates and to interpret how to gain trust from employees can help supervisors achieve success (Hon and Lu, 2010). Thus, this study considers trust as a level of trust that one party has interaction with other parties.

According to Colquitt et al. (2009) defines organizational commitment as the desire of employees to be a part and member of an organization. Porter et al. (1974) present an indicator of organizational commitment. There are three indicators, namely 1) Strong belief and acceptance of the organization's goals and values (Acceptance). Strong confidence and acceptance of organizational goals and values. So, if the employee feels that the organization's goals can fulfill its wishes, then the employee will give full commitment to the organization. 2) A willingness to exert considerable effort on behalf of the organization (Willingness). Willingness to exert great effort on behalf of the organization. So, employees can feel responsible for building the organization and feel happy with the organization. 3) A strong desire to maintain membership in the organization (Maintain). A strong desire to maintain membership in the organization. So that employees will be willing to be involved in the organization and strengthen their position so that they feel they are needed and valued. This will give a high work commitment to the employee. Organizational commitment in this study is defined as the individual recognition of and willingness to contribute to the values and goals of the organization, which leads to an understanding of identification and intention to remain with the organization.

Performance is a comparison between work performance, namely the comparison between the results of the work and the expected standards (Dessler, 2005). According to this definition, performance is focused on the results of its work. Kane (1993) (in Harahap, 2010) explains, performance as a record of the results of work obtained by certain employees through a process of activity within a certain period of time.

According to Supardi (1999) (in Ginting, 2012), there are seven performance appraisal indicators, namely 1) Quality of work: Quality of work includes accuracy, thoroughness, neatness, carrying out work, using and maintaining work tools, carrying out skills and skills task. 2) Work Quantity: Work quantity includes output and target of work. 3) Knowledge:

Knowledge is the ability of an employee in relation to matters relating to work duties and procedures, the use of work tools and techniques or work skills. 4) Adjustment of work: Adjustment of work in terms of the ability of employees in carrying out their duties outside of work as well as the existence of new tasks and the speed of thinking and acting in the work. 5) Reliability: Reliability is the ability of employees to carry out tasks, for example when carrying out procedures, work rules, initiatives, discipline, and others. 6) Employment relations: Work relationships can be seen from the attitude of employees towards others, the attitude of employees towards the rules, and the willingness to accept changes in work. 7) Occupational safety: Work safety concerns how employees pay attention to work safety.

As stated earlier, transformational leaders pay attention to the demands of their subordinates (Chiang and Jang, 2008). Therefore, the core values of procedural justice will be closer and closer to the transformational leadership than distributive justice. As a result, subordinates can grow with help and guidance from transformational leaders (Bass and Avolio, 1994).

Establishing good exchange relationships between leaders and subordinates through negotiating and continuing benefits and the exchange process can lead to higher leadership efficiency. During negotiations and the exchange process, leaders can confirm with their subordinate problems such as their expected compensation, understand the points of balance of their inputs and outputs, clarify their functional roles, and explain to them the desired working principles (Pillai et al., 1999). After subordinates reach the desired level of performance, managers can give subordinates the benefits they deserve. In conclusion, transformational leaders are more humane and flexible.

Transformational leaders can gain respect and trust from subordinates, inspire subordinates of internal motivation and increase their sense of mission to reach the organization of goals (Bass and Avolio, 1994).

Uen et al. (2012) mention transformational leaders can encourage employee trust and commitment. Transformational leaders can encourage subordinates' willingness to achieve organizational goals (Bass and Avolio, 1994). Therefore, the hypothesis is as follows:

H1: Transformational leader has a positive influence related to the perception of subordinates about procedural justice. Transformational leaders can encourage enthusiasm and optimism, thus, making subordinates believe that they can do unexpectedly (Bass and Avolio, 1994). Uen et al. (2012) mention transformational leaders can encourage employee trust and commitment. Transformational leaders can encourage subordinates' willingness to achieve organizational goals (Bass and Avolio, 1994). Therefore, the hypothesis is as follows:

H2: Transformational leader has a positive influence on trust. Transformational leaders can encourage subordinates willingness to achieve organizational goals (Bass and Avolio, 1994). Transformational leaders can encourage enthusiasm and optimism, thus, making subordinates believe that they can do unexpectedly (Bass and Avolio, 1994). Therefore, the hypothesis is as follows:

H3: Transformational leader has a positive influence on organizational commitment. Pillai et al. (1999) show that subordinate organizational justice has a positive influence on their trust in managers, and their distributive justice may be related to trust. Therefore, this study proposes that the rights and interests of subordinates are primarily distributed by managers and fair distribution has a positive impact on trust. The following predictions are submitted:

H4: Transformational leader has a positive influence on performance. According to Pillai et al. (1999), subordinate organizational justice has a positive influence on their trust in managers, and their distributive justice may be related to trust. Thus, this study proposes that the rights and interests of subordinates are mainly distributed by managers and that fair distribution has a positive impact on organization. The following predictions are submitted:

H5: The perception of subordinates about organizational justice is positively related to trust. As Pillai et al. (1999) show that subordinate organizational justice has a positive influence on their trust in managers and their distributive justice may be related to trust. This study proposes that the rights and interests of subordinates are primarily distributed by

managers and that fair distribution has a positive impact on performance. The following predictions are submitted:

H6: Subordinate's perception of organizational justice is positively related to organizational commitment. Many research testing about trust relationships, organizational commitment, and performance. It is significant that trust can lead to organizational commitment and that both organizational trust and commitment have an impact on performance. For example, Chiang and Jang (2008) and Hon and Lu (2010) all find that subordinate managers' trust is positively related to organizational commitment and performance. The following predictions are submitted:

H7: Subordinates' perceptions of organizational justice are positively related to performance. Some studies have tested trust relationships, organizational commitment, and performance. It is significant that trust can lead to organizational commitment and that both organizational trust and commitment have an impact on performance. For example, Chiang and Jang (2008) and Hon and Lu (2010) all find that subordinate managers' trust is positively related to organizational commitment and performance. The following predictions are submitted:

H8: Subordinate trust has a positive influence on organizational commitment. Then Kristanto, Harris (2015), stated that organizational justice with organizational commitment as an intervening variable influences employee performance. As such, the following predictions are tested:

H9: Subordinate trust has a positive influence on performance. The purpose of this study was to investigate the relationship between transformational leadership, organizational justice, trust, and organizational commitment to performance in KPP Account Representatives throughout Malang.

H10: The commitment of subordinate organizations has a positive influence on performance. The research model is shown in Figure 1.

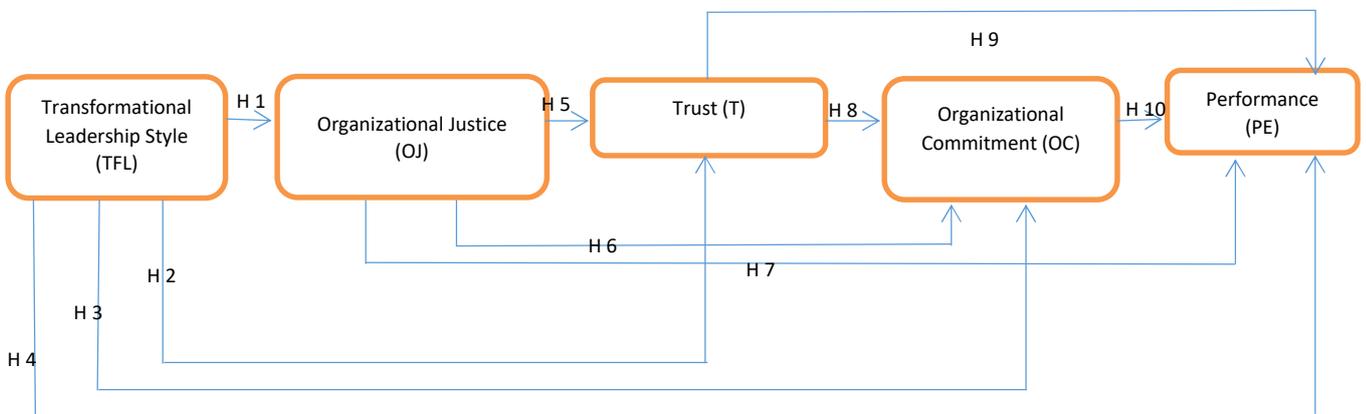


Figure 1 – Research Model

METHODS OF RESEARCH

The object in this study is the Account Representative in the KPP environment in Malang. Sampling used by purposive sampling method which is sampling using several criteria. Sampling in this study uses several criteria, namely:

- Employees with a minimum age of 25 years, work as an Account Representative for a minimum or more than 2 years and are in the KPP unit which is investigated for a minimum of 1 year with a service period of at least 7 years at the Directorate General of Taxes;
- The number of samples is not limited to men and women according to the amount available where the sample is taken from the total number of Account Representatives registered in the Pratama KPP in Malang Raya;

- Having a minimum class of IIc as the lowest class of requirements to become an Account Representative.

Existing respondents namely Account Representatives throughout the Pratama Tax Service Offices throughout Malang participated in this survey. A total of 167 questionnaires were sent in accordance with the number of Account Representatives working in their respective work units, there were 153 valid questionnaires obtained, taken, and considered sufficient (91.6%). Nearly 60% of respondents were women (n = 87, 56.87%). In terms of education level, the majority group has a bachelor's degree or university (n = 89, 58.17%). The majority of subjects had ages 25 - 35 years (n = 67, 43.80%).

The respondent's profile is as follows:

Table 1 – Profile of Respondents

Information	Total	Percentage
Age		
< 25 year	0	0 %
25 – 35 year	67	43.80%
36 – 45 year	48	31.37%
46 – 55 year	31	20.26%
>55 year	7	4.57%
Total	153	100%
Gender		
Man	66	43.13%
woman	87	56.87%
Total	153	100%
Education		
Senior High School	0	0%
DIPLOMA 1	21	13.73%
DIPLOMA 3	38	24.84%
Undergraduate (S1)	89	58.17%
Postgraduate (S2/S3)	5	3.26%
Total	153	100%

The questionnaire developed in the Indonesian language. All items were tested using a five-point Likert scale from 1 (strongly disagree) to 5 (strongly agree). You-De Dai's research, You-yu Dai, Kuan-Yang Chen, Hui-Chun Wu (2013) is used as a reference for designing construction and questions for organizational justice, questions for trust that refer to confidence and performance when making exchanges and transactions and the main organizational commitment scale. All three constructs of organizational commitment are tested, including the concepts of identifying values, willingness to strive, and intentions to remain in an organization (Porter et al., 1974). In other words, an individual's willingness to identify with the values and goals of the organization leads to a sense of identification with the desire to remain in the organization.

This research used SEM method based on Partial Least Square (PLS) which was first developed by Herman Wold (1982) with outer model measurement to determine the validity and reliability of indicators that measure latent variables, and inner model measurements to provide predictions of relationships between variables latent to ensure that the structural model built is accurate using the coefficient of determination (R-Square).

Based on table 2, the value of the outer loadings for each variable that includes transformational leadership, organizational justice, trust, organizational commitment, and performance has values above 0.5. Thus, all indicators used in measuring variables of transformational leadership, organizational justice, trust, organizational commitment, and performance are declared valid.

Based on table 2 above shows the value of cronbach's alpha for all constructs is above 0.6. Thus, all constructs in this research model are transformational leadership variables, organizational justice, trust, organizational commitment and performance that meet reliability requirements.

Table 2 – Outer and Inner Model Analysis

-	PE	OJ	T	OC	PE	Cronbach's Alpha	R Square
TFL						0.849076	
TFL1	0.595						
TFL2	0.786						
TFL3	0.633						
TFL4	0.805						
TFL5	0.745						
TFL6	0.719						
TFL7	0.624						
TFL8	0.685						
OJ						0.886749	0.324688
PJ1		0.925					
PJ2		0.925					
PJ3		0.894					
DJ1		0.932					
DJ2		0.941					
DJ3		0.910					
T						0.871088	0.434352
T1			0.754				
T2			0.911				
T3			0.900				
T4			0.829				
OC						0.875426	0.488561
OC1				0.734			
OC2				0.817			
OC3				0.767			
OC4				0.817			
OC5				0.794			
OC6				0.759			
PE						0.916172	0.350976
PE1					0.727		
PE2					0.774		
PE3					0.816		
PE4					0.646		
PE5					0.810		
PE6					0.851		
PE7					0.844		
PE8					0.718		
PE9					0.754		

In this study, it can be seen that all of the constructs in this study have strong enough values. So it can be ascertained that the relationship between latent variables is accurate.

RESULTS AND DISCUSSION

Based on PLS analysis, this study examines the effect of applying transformational leadership, organizational justice, trust, and organizational commitment, on employee performance, and the results are shown in Table 3.

H1: Transformational leadership has a positive and significant influence on organizational justice. The influence of transformational leadership on organizational justice shows the calculation of the path coefficient value to 0.569814, t-statistic 10, 31347 and the value of Sig 0.00. These statistical results prove that there is a positive and significant influence between transformational leadership and organizational justice. Therefore, the research hypothesis which states that there is a significant influence between transformational leadership on organizational justice is accepted.

The results of data analysis and hypothesis testing show that transformational leadership has a positive and significant effect on organizational justice. Whether good or bad, the leadership style in the Directorate General of Taxation will have an impact on the level of organizational justice felt by employees. This is in line with tax reform in the field of

human resources that have been proclaimed by the Directorate General of Taxation. According to Gibson et al. (2012), organizational justice as a level where an individual feels treated equally in the organization where he works. Colquitt et al. (2009) suggested that organizational justice has four types, namely distributive justice, procedural justice, interpersonal justice, and informational justice. Organizational justice in this study focuses on procedural and distributive justice. Procedural justice refers to the principle of fairness in a standard or method of decision making when good performance or punishment decisions must be made by the manager (Hon and Lu, 2010). Distributive justice refers to subordinates' perceptions of fairness when comparing their contributions (input) and compensation (output), emphasizing perceptions of the consequences of subordinates to the organization (Hon and Lu, 2010; Pillai et al., 1999). By giving consideration to incorporating a dynamic transformational leadership style in exploring the relationship between superiors and subordinates in government organizations, in this case, the Tax Service Office, is expected to create organizationally equitable conditions, both procedural justice and fair distribution by distribution. This result is corroborated by previous research by Chiang and Jang (2008) which proves that transformational leadership has a positive and significant impact on organizational justice.

Table 3 – Path Coefficients (Mean, STDEV, T-Values)

Hypothesis	Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (O/STERR)	Sig P	Conclusion
H ₁	TFL→OJ	0,569814	0,585717	0,055249	0,055249	10, 31347	0,00	ACCEPTED
H ₂	TFL→T	0,087823	0,084103	0,092547	0,092547	0,948948	0,34	REJECT
H ₃	TFL→OC	0,135842	0,145022	0,084947	0,084947	1,599143	0,11	REJECT
H ₄	TFL→PE	0,24427	0,245425	0,130082	0,130082	1,877817	0,06	ACCEPTED
H ₅	OJ→T	0,605048	0,606181	0,091344	0,091344	6,623806	0,00	ACCEPTED
H ₆	OJ→OC	0,463449	0,454173	0,115166	0,115166	4,024185	0,00	ACCEPTED
H ₇	OJ→PE	0,084947	0,090473	0,169327	0,169327	0,501673	0,62	REJECT
H ₈	T→OC	0,198781	0,202595	0,096584	0,096584	2,058123	0,04	ACCEPTED
H ₉	T→PE	0,037302	0,044953	0,152178	0,152178	0,245123	0,81	REJECT
H ₁₀	OC→PE	0,337862	0,330538	0,113128	0,113128	2,986536	0,00	ACCEPTED

H2: Transformational leadership has no influence on Trust. From the output path coefficient results in table 5 shows that the effect of transformational leadership on trust shows the calculation of the path coefficient value to 0.087823, t-statistic 0.948948 and the value of Sig 0.34. The results of these statistics prove that there is no statistically proven positive and significant influence between transformational leadership on employee trust. Therefore, the research hypothesis which states that there is a significant influence between transformational leadership on trust is rejected.

The results found that transformational leadership has no influence on trust, this result means that incorporating transformational leadership style does not affect the increased trust of the Directorate General of tax employees in this case the Account Representative to the institution. This is contrary to the opinion of Bass and Avolio (1994) where transformational leaders can encourage enthusiasm and optimism, thus, making subordinates believe that they can do unexpectedly, and Uen et al. (2012) which states that transformational leaders can encourage employee trust and commitment. Many factors that cause this assumption to occur are one of the inconsistencies in the application of policies to assess human resources in achieving high levels of trust in institutions. with the implementation of the existing real estate, the Account Representative level of the existing policy is carried out regional mutations, but the reality is that mutations are carried out between regions. Another example is the application of reward and punishment policies for employees for the performance achieved, the Account Representative having a good performance not getting home base placement awards, this reinforces previous research conducted by Helmi, Avin Fadila and Arisudana, Iman. (2009) proving that transformational leadership has no significant effect on trust an.

H3: Transformational leadership has no influence on organizational commitment. The influence of transformational leadership on organizational commitment shows the calculation of the path coefficient value to 0.135842, t-statistic 1.599143 and the value of Sig 0.11. The results of these statistics prove that there is no statistically proven positive and significant influence between transformational leadership on organizational commitment. Therefore, the research hypothesis which states that there is a significant influence between transformational leadership on organizational commitment is rejected.

Based on the results of the analysis found that transformational leadership has no influence on organizational commitment, this result means that incorporating transformational leadership style does not affect the increased commitment in organizing the employees of the Directorate General of taxation in this case the Account Representative to the institution. This is contrary to the research of Bass and Avolio (1994) where transformational leaders can encourage enthusiasm and optimism, thus making subordinates believe that they can do unexpectedly, and Uen et al. (2012) which suggests transformational leaders can encourage employee trust and commitment. Many factors that cause this assumption to occur are the changes in policies related to human resources, for example, patterns of mutation, performance appraisal standards, rewards and penalties applied to employee performance, etc. This happened because of structural changes in the Directorate General of Taxation institutions, these changes created the shallowness of the commitment of its employees to this institution, which led researchers to the conclusion that commitment to a less powerful organization would cause transformational leadership to find no form. When the performance of a leader does not get the best results, it can lead to a lack of commitment to the existing institutions, this reinforces the previous research conducted by Sudianta, David et al. (2017) proving that Transformational leadership has no significant effect on organizational commitment.

H4: Transformational leadership has a positive and significant influence on performance. From the results of the output path coefficient in table 5 shows that the effect of transformational leadership on performance shows the calculation of the path coefficient to 0.24427, t-statistics 1.877817 and the value of Sig 0.06. These statistical results prove that there is a positive and significant influence between transformational leadership and performance. Therefore, the research hypothesis which states that there is a significant influence between transformational leadership on performance is accepted.

The results of data analysis and hypothesis testing show that transformational leadership has a positive and significant effect on performance where good or bad leadership style within the Directorate General of Taxation will have an impact on the performance produced by employees. In accordance with what has been stated by Bass, 1985 that leaders who adopt transformational leadership can inspire the trust, loyalty and respect of subordinates, and motivate them to engage in behaviors that benefit the organization and do things unexpectedly. With the transformational leadership style that is dynamic in exploring the relationship between superiors and subordinates in government organizations, in this case the Tax Service Office is expected to boost the performance of its employees, in this case, the Account Representative in his duties and responsibilities to secure state revenue in taxes. And strengthened by the implementation of the General Performance Index (IKU) individually, which results in any leader, does not affect the performance of employees. This result is corroborated by previous research conducted by Uen et al. (2012) which proves that transformational leadership has a positive and significant impact on performance.

H5: Organizational Justice has a positive and significant influence on trust. The influence of organizational justice on trust shows the calculation of the path coefficient value to 0.605048, t-statistic 6.623806 and the value of Sig 0.00. This statistical result proves that there is a positive and significant influence between organizational justice and trust. Therefore, the research hypothesis which states that there is a significant influence between organizational justice on trust is accepted. Based on the results of the analysis shows that organizational justice has a positive and significant influence on trust, this result shows the percentage of fairness in the organization will affect the existence of trust in the organization itself. This is consistent with the opinion of Brownell (2010) that trust is defined as a person's

level of confidence in the competencies and expectations of others about the possibility that he will act in a fair and ethical manner. One effort to create a condition in which an institution becomes something that can be trusted by every employee must be preceded by pursuing a fair organizational life. This result is corroborated by previous research conducted by Wu and Wang (2008), Wang et al. (2008) which proves that organizational justice has a positive and significant impact on trust.

H6: Organizational Justice has a positive and significant influence on organizational commitment. From the results of the output path coefficient in table 5 shows that the effect of organizational justice on organizational commitment shows the calculation of the path coefficient to 0.463449, t-statistic 4.024185 and the value of Sig 0.00. These statistical results prove that there is a positive and significant influence between organizational justice and organizational commitment. Therefore, the research hypothesis which states that there is a significant influence between organizational justice on organizational commitment is accepted.

Based on the results of the analysis shows that organizational justice has a positive and significant influence on organizational commitment, these results indicate the percentage of sense of fairness in the organization will affect the commitment in the organization itself. This is consistent with the opinion of Porter et al. (1974) which suggests indicators of organizational commitment. There are three indicators, namely 1) strong belief and acceptance of organizational goals and values. So, if the employee feels that the organization's goals can fulfill its wishes, then the employee will give full commitment to the organization. 2) Willingness to exert great effort on behalf of the organization. So, employees can feel responsible for building the organization and feel happy with the organization. 3) A strong desire to maintain membership in the organization. So that employees will be willing to be involved in the organization and strengthen their position so that they feel they are needed and valued if they feel justice in their organization. This result is corroborated by previous research conducted by Pillai et al. (1999) which proves that organizational justice has a positive and significant impact on organizational commitment.

H7: Organizational Justice has no effect on performance. The influence of organizational justice on performance shows the calculation of the path coefficient value to 0.084947, t-statistic 0.501673 and the value of Sig 0.62. The results of these statistics prove that there is no statistically proven positive and significant influence between organizational justice and performance. Therefore, the research hypothesis which states that there is a significant influence between organizational justice and performance is rejected.

The results of the study found that organizational justice has no effect on performance, this result means that even though there is justice in the organization does not affect the performance improvement of the employees of the Directorate General of taxation in this case the Account Representative to the institution. This is contrary to the opinion of Bass and Avolio (1994) where transformational leaders can encourage enthusiasm and optimism, thus, making subordinates believe that they can do unexpectedly, and Uen et al. (2012) which suggests that transformational leaders can encourage employee trust and commitment. Many factors that cause this assumption to occur include one of the inconsistencies in the application of human resource assessment policies in achieving performance that weakens employee performance. This results in a continuing feeling of injustice. whoever the leader makes the employee do not perform well. For example in the implementation of the mutation pattern that has been proclaimed, not followed by the implementation of the existing real estate, the Account Representative level of the existing policy is carried out regional mutations, but the reality is that mutations are carried out between regions. Another example is, the application of a reward and punishment policy for employees for the performance achieved, the Account Representative who has a good performance does not get a home base placement award, this strengthens previous research conducted by Wang, Ximyan et al. (2010) prove that organizational justice has no significant effect on performance.

H8: Trust has a positive and significant influence on organizational commitment. From the results of the output path coefficient in table 5 shows that the influence between trust in organizational commitment shows the calculation of the path coefficient to 0.198781, t-

statistic 2.058123 and the value of Sig 0.04. These statistical results prove that there is a positive and significant influence between trust and organizational commitment. Therefore, the research hypothesis which states that there is a significant influence between trust in organizational commitment is accepted.

The results of the analysis show that trust has a positive and significant influence on organizational commitment. It can be explained that the higher the trust of all employees will affect the level of commitment given by the employee to the institution. This is consistent with the opinion of Brownell (2010) that trust is defined as a person's level of confidence in the competencies and expectations of others about the possibility that he will act in a fair and ethical manner. Many studies have examined trust relationships, organizational commitment, and performance. It is significant that trust can lead to organizational commitment and that both organizational trust and commitment have an impact on performance. For example, Chiang and Jang (2008) and Hon and Lu (2010) all find that the trust of subordinate managers is positively related to organizational commitment

H9: Trust has no influence on Performance. The effect of trust on performance shows the calculation of path coefficient value to 0.037302, t-statistic 0.245123 and Sig value 0.81. The results of this statistic prove that there is no statistically positive and significant influence between trust and performance. Therefore, the research hypothesis which states that there is a significant influence between trusts in performance is rejected.

Based on the results of the analysis found that trust does not affect performance, this result means that the existence of a high level of trust does not affect the performance improvement of the employees of the Directorate General of Taxes, in this case, the Account Representative to the institution. This is contrary to the research of Chiang and Jang (2008) and Hon and Lu (2010) all find that subordinate managers' trust is positively related to organizational commitment and performance. There are many factors that cause this assumption to occur, one of which is the inconsistency in the application of human resource assessment policies in achieving its performance to weaken employee performance. This results in a feeling of mistrust that continues to happen to whoever the leader is, making the employee not perform well. For example, in the implementation of a policy of reward and punishment for employees for the performance achieved, giving incentives to employees who perform well with certain standards, but for reasons of an unwillingness of the budget, the policy is not implemented, and this happens repeatedly. This reinforces previous research conducted by Jennifer Louise Lacewell (2015) proving that trust does not have a significant effect on performance.

H10: Organizational Commitment has a Positive and Significant influence on Performance. From the output path coefficient results in table 5 shows that the effect of organizational commitment on performance shows the calculation of the path coefficient to 0.198781, t-statistic 2.058123 and the value of Sig 0.04. These statistical results prove that there is a positive and significant influence between organizational commitment and performance. Therefore, the research hypothesis which states that there is a significant influence between organizational commitment to performance is accepted.

Based on the results of the analysis shows that organizational commitment has a positive and significant influence on performance. So, the higher the commitment of all employees in organizing to the institution of the Directorate General of Tax will affect the performance of the performance given by the employees to the institution. To optimize the performance of employees of the Directorate General of Taxes, in this case, the Account Representative in collecting state revenue in the field of taxation, a strong commitment from each line is needed to the burden and responsibility of the Directorate General of Taxes. In line with Kristanto's research, Harris (2015), arguing organizational justice with organizational commitment as an intervening variable influences employee performance. Based on the results of the analysis showed that transformational leadership which is moderated by organizational justice variables, organizational trust and commitment has a positive and significant effect on the performance of employees in the Directorate General of taxation in this case the Account Representatives in the Primary KPP throughout Malang. Although individually, among the variables that exist, there are those that do not have a positive and

significant effect, namely transformational leadership does not affect trust, transformational leadership does not affect organizational commitment. This means that incorporating transformational leadership styles on each line can inspire trust, loyalty, and subordinate trust, and motivate them to engage in behaviors that benefit the organization and appear beyond expectations.

CONCLUSION

The Account Representative which is the backbone of the majority of state revenues has a heavy workload. A pattern of employee mutations that are not on target even though they have high wages. From the results of the investigation related to more dynamic transformational leadership, it can affect the perception and performance of the Account Representative requiring further exploration. The first contribution to this study is to give consideration to incorporating a dynamic transformational leadership style in exploring the relationship between superiors and subordinates in government organizations, in this case, the Tax Service Office. Moreover, it has been proven empirically that transformational leadership is able to improve employee performance.

Secondly, the Directorate General of Taxation institution, in this case, Pratama KPP was found that transformational leadership cannot increase the trust of the employees in this case the Account Representatives because accustomed to using transactional can use compensation methods to improve institutional performance, such as by giving awards to subordinates who show high performance by admonishing low-performance, and overcoming subordinate behavior with reinforcement and punishment mechanisms. So that when the leadership style is changed to become more moderate, distrust of institutions appears. Then it needs to be formulated the right way to incorporate new methods or styles in leadership. Likewise, the commitment to the organization cannot be increased if the changed leadership style becomes transformational. Fourth, it turns out that justice in an organization cannot improve employee performance. In line with this, that trust also has no effect on performance.

In the large tasks and responsibilities of an Account Representative in relation to state revenue, the Directorate General of Taxes can begin to think about adopting transformational leadership styles alternately with the transactional leadership style when directing employees, so as to inspire superior performance. For example, when using transformational leadership and giving gifts, employers can consider praising subordinates publicly and offering promotions instead of money-related awards such as when TSL is applied. Conversely, when there are penalties, employers must avoid direct rectification, which may hurt the dignity of employees. In this case, subordinates, when reprimanded, are not depressed and get pleasure when given a gift and can easily feel that the boss has a fair attitude towards each subordinate. Therefore, boss settings can be generated. Thus, transformational leadership and transactional leadership style can be used to balance each other.

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