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Leadership Styles during Economic Turbulence That Improve Performance in Tax Service Offices: Leader-Follower Dyad

Reza Saleh^{1*}, Mohammad Syamsul Maarif¹, Lukman M. Baga², Herien Puspitawati²

¹ School of Business, IPB University, Indonesia

² Faculty of Human Ecology, IPB University, Indonesia

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Abstract:

This quantitative study analyzes the transformational and transactional leadership styles in turbulent conditions on the performance of Tax Service Offices (TSOs) in Indonesia, involving 774 respondents. The analysis was conducted using Structural Equation Modeling (SEM), with the dyadic relationship of the Leader-Member Exchange (LMX) theory between Leaders and Followers (L-F). The results show that most TSO leaders are male, have a master's degree aged > 50 years and have held the position for more than two terms, while the characteristics of the employees are more diverse in terms of their sex, education, and age. The model shows adaptive and responsive behavior as a performance mediation of competency, transformational leadership, and transactional leadership. Conversely, turbulence and transactional leadership directly influence performance. A dyadic leader-follower relationship exists in the context of leadership style during turbulence conditions in public organizations. This study analyzes the transformational and transactional leadership styles in turbulent conditions on the performance of Tax Service Offices (TSOs) in Indonesia. The analysis used structural equation modeling (SEM). Primary data were collected by distributing structured questionnaires, both online and face-to-face, to 744 respondents consisting of 64 TSO leaders and 710 followers in the form of TSO employees and tax-payers. The model shows adaptive and responsive behavior as a performance mediation of competency, transformational leadership, and transactional leadership. Conversely, turbulence and transactional leadership directly influence performance, encouraging the formation of new structural positions, TSOs, or autonomous bodies, the decentralization of HR authority, and developing soft-skill capacity building programs and performance appraisal basis (leadership, adaptive, innovative, and responsive behavior) for TSO leaders. There is a dyadic leader-follower relationship in the context of leadership style during turbulence conditions in public organizations.

Keywords: leadership style, leader-follower dyad, transformational leadership, transactional leadership.

经济动荡期间提高税务服务办公室绩效的领导风格：领导者-追随者二元

Corresponding Author: Reza Saleh, School of Business, IPB University, Indonesia; email: rezasaleh@apps.ipb.ac.id

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摘要:

这项定量研究分析了动荡条件下的变革型和交易型领导风格对印度尼西亚税务服务办公室 (TSO) 绩效的影响, 涉及 774 名受访者。该分析是使用结构方程模型 (扫描电镜) 进行的, 采用领导者与追随者 (如果) 之间的领导者-成员交换 (LMX) 理论的二元关系。结果显示, TSO 领导多为男性, 硕士学历年龄 >50 岁, 任期超过两届, 而员工在性别、学历、年龄等方面的特征更加多样化。该模型将适应性和响应性行为显示为能力、变革型领导和交易型领导的绩效中介。相反, 动荡和交易型领导直接影响绩效。在公共组织的动荡条件下, 领导风格的背景下存在二元领导-下属关系。本研究分析了动荡条件下的变革型和交易型领导风格对印度尼西亚税务服务办公室 (TSO) 绩效的影响。该分析使用结构方程模型 (扫描电镜)。通过向 744 名受访者 (包括 64 名 TSO 领导者和 710 名 TSO 员工和纳税人形式的追随者) 分发在线和面对面的结构化问卷来收集主要数据。该模型将适应性和响应性行为显示为能力、变革型领导和交易型领导的绩效中介。相反, 动荡和交易型领导直接影响绩效, 鼓励新结构职位、TSO 或自治机构的形成, 人力资源权力的下放, 以及开发软技能能力建设和绩效评估基础 (领导力、适应性、创新性和 TSO 领导者的响应行为)。在公共组织的动荡条件下, 领导风格背景下存在二元领导-下属关系。

关键词: 领导风格、领导-追随者二元体、变革型领导、交易型领导。

1. Introduction

In Indonesia, taxes account for more than 70% of the state budget (Harahap, Mu-nandar, Novindra, & Iqbal, 2021). However, this high contribution of tax has not been followed by optimal exploration of tax potential (Arnold, 2018). Additionally, data show a trend of declining tax ratios, even lower than those of the other ASEAN countries (Hajawiyah, Suryarini, Kiswanto, & Tarmudji, 2021; Said, 2017). The outbreak of the COVID-19 pandemic has resulted in economic turbulence, which is correlated with tax revenues (The Ministry of Finance of the Republic of Indonesia, 2021). The need for optimal tax revenue is extremely essential and urgent. This is strengthened by the Law number 17 of 2003 on State Finance, regulating the maximum state budget deficit of 3% of gross domestic

product (article 12 paragraph 3), which will be re-enacted in 2023.

As shown in Table 1, the performance achievements of Tax Service Offices (TSOs) in 2015–2021 are still quite low and vary between TSOs. Meanwhile, TSO is the face of the Directorate General of Taxes and is the spearhead of tax revenues in Indonesia, with TSO leaders being the driving force behind tax revenue in the TSO organization. Therefore, various tax issues, including low compliance of taxpayers (Inasius, 2019) and issues relating to tax reform (Directorate General of Taxes, 2021) require the active role of TSO leaders to encourage organizational transformation that involves employees to increase TSO performance achievements to reach the targets set by tax offices.

Table 1. TSO's tax revenue performance for 2015-2021

Year	Number of TSOs with Performance Achievement \geq 100% of the target	% Performance Achievement \geq 100% of the total TSO	Number of TSOs with positive growth (> 0)	%-positive growth (> 0) of the total TSO
2015	24 of 341 TSO	7.04%	311 of 341 TSO	91.20%
2016	52 of 341 TSO	15.24%	277 of 341 TSO	81.23%
2017	67 of 341 TSO	19.64%	196 of 341 TSO	57.48%
2018	58 of 352 TSO	16.48%	303 of 352 TSO	86.08%
2019	67 of 352 TSO	19.04%	250 of 352 TSO	71.02%
2020	110 of 352 TSO	31.25%	58 of 352 TSO	16.48%
2021	208 of 352 TSO	59.09%	292 of 352 TSO	82.95%

Studies on leadership in organizations have been conducted in various industries, including the construction (Jiang, Zhao, & Zuo, 2021; Pham & Kim, 2019; Yang, Wu, & Huang, 2019), telecommunications (Aryee et al., 2018; Dai et al., 2021), hotels (Pawirosumarto, Sarjana, & Gunawan, 2017; Wang, Tsai, & Tsai, 2014), MSMEs (Iqbal, Ahmad, & Li,

2021), government organizations (Eliyana, Ma'arif, & Muzakki, 2019; Syafii, Thoyib, Nirman, & Djumahir, 2015), and public organizations (Shet, Patil, & Chandawarkar, 2019; Vermeeren, Kuipers, & Steijn, 2019). While most of them have focused more on private organizations and state-owned enterprises, studies on public organizations that serve the

government, especially tax authorities, are still very limited. Due to their relationship with the community, public service organizations have different characteristics in terms of their leadership, which is interesting to study. In addition, prior studies have examined leadership at the top level (Chang, 2016; Donate & Sánchez de Pablo, 2015; Mu, Bao, Sekhon, Qi, & Love, 2018). Meanwhile, there have only been limited studies on leadership at middle-level management, especially in administrator positions in the government.

Furthermore, at least two studies have explored the relationship between leadership and performance (Ohemeng, Amoako-Asiedu, & Obuobisa Darko, 2018; Pawirosumarto et al., 2017; Sethibe, 2017). However, neither of them used specific tax indicators, such as those stipulated in the Decree of the Minister of Finance number 467/KMK.01/2014 on the Performance Management within the Ministry of Finance. Several prior studies on leadership have also applied a dyadic relationship approach by observing leader-follower interactions (Chen, Chen, & Li, 2019; de Stobbeleir, Ashford, & Buyens, 2011; Hu, Wang, Liden, & Sun, 2018; Li, Furst-Holloway, Masterson, Gales, & Blume, 2018; Muterera, Hemsworth, Baregheh, & Garcia-Rivera, 2018; Shafi, Zoya, Lei, Song, & Sarker, 2020; Wang et al., 2014), but dyadic relationship studies on leadership in Tax Service Offices, especially in

Indonesia, are still extremely limited. Therefore, this study analyzes the transformational and transactional leadership styles in turbulent conditions on the performance of Tax Service Offices (TSOs) in Indonesia.

2. Method

This confirmatory quantitative study was conducted at several TSOs in Indonesia, applying the dyadic relationship approach to examine leaders and followers. The analysis used structural equation modeling (SEM). Primary data were collected by distributing structured questionnaires, both online and face-to-face, to 744 respondents consisting of 64 TSO leaders and 710 followers in the form of TSO employees and tax-payers. Samples were drawn through convenience sampling. The research framework for this study is shown in Figure 1. This study focuses on two leadership styles, namely the transformational style (GTF) and transactional style (GTS), both of which are influenced by an external factor in the form of occurring economic turbulence (TUB) and an internal factor in the form of competency (KPT). This then forms the behavior of the Tax Service Office (TSO), namely, adaptive (ADF), responsive (RPT), and innovative (INF) behavior. The goal of this process is to increase the output in the form of performance (KNJ).

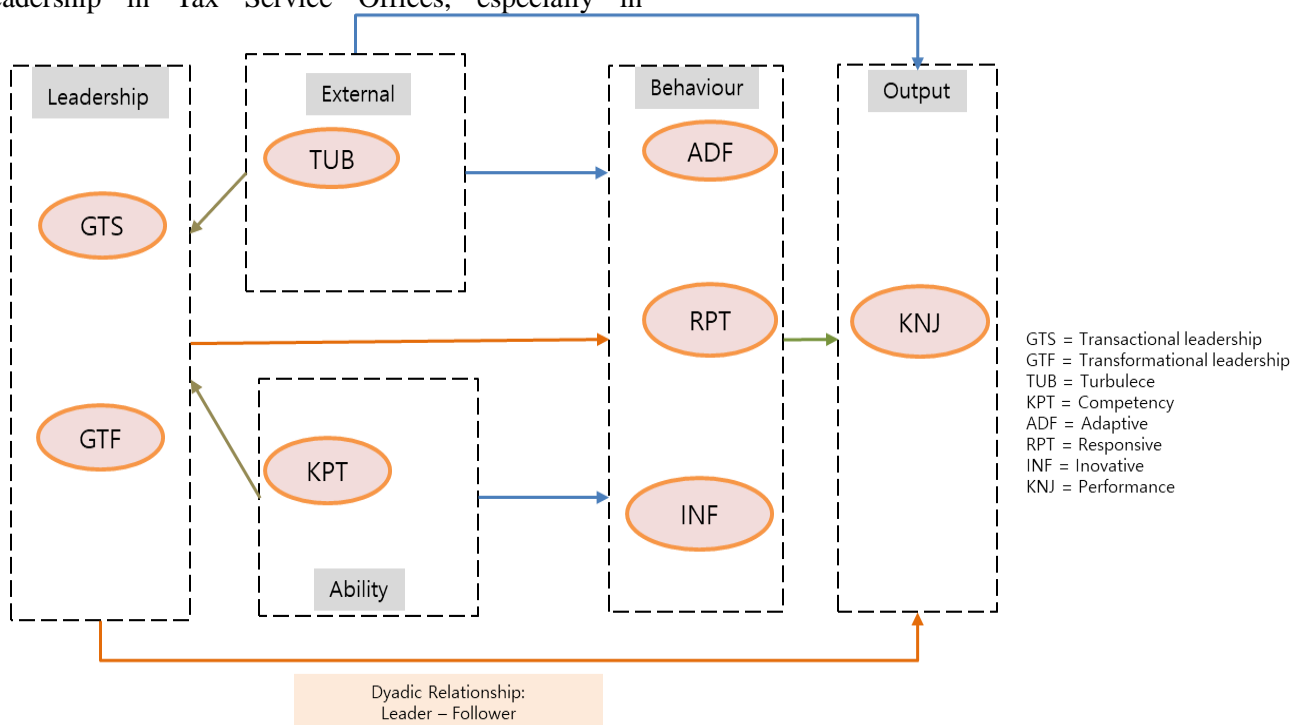


Figure 1. Research framework

The types of data used are the primary data. The initial stage, the instrument for collecting data and information was the implementation of observations and Focus Group Discussions (FGD). Effective leadership decision-making is carried out on representative stakeholders with the aim that the data obtained is more precise and objective.

Currently, DJP has 34 regional offices, four tax offices

for large taxpayers, 9 special tax offices, 38 middle tax office, 301 tax office pratama, and 204 Office of Tax Services, Counseling, and Consultation, and four Technical Implementation Units. The total number of offices owned by the DJP was 595 offices. In determining the sampling, the writer uses a sampling technique using the stratified sampling method with a purposive sampling

according to their respective positions and area in Jakarta and its surrounding. Respondents selected at this stage were the sixty-four (64) Head of tax office and four hundred seventy-eight (478) employees in the around Jakarta area.

This study uses descriptive analysis, which describes systematically and factually about the facts on the variables investigated by collecting data, processing, analyzing, and interpreting data. Descriptive analysis was conducted to determine the current leadership situation and conditions, about the leadership style and behavior of leaders in the tax offices. The questionnaire was used to measure the Likert scale used to determine the highest score from the respondent. Table 2 shows the item and indicator that we analyze to find effective leadership in the Indonesian tax office.

Table 2. Item and indicator

Item	Indicator
Economic Turbulence (Andolfatto 2008)	Household consumption Investment Government Expenditure Export Import
Transformational leadership (Bass & Steidlmeier, 1999; Yukl, 2010; Prochazka et al., 2018; dan Stacey, 2016)	Charisma Inspirational motivation Intellectual stimulation Individual considerations Openness
Transactional Leadership (Bass & Steidlmeier, 1999; Yukl, 2010; Prochazka et al., 2018; dan Stacey, 2016)	Knowing the desire of subordinates Giving rewards or services Responsive to subordinates
Leaders' competence (Psychogios 2018 dan Permenpan RB No 28 Tahun 2017)	Integrity Cooperation Communication Results Orientation Public service Development of self and others Manage changes Decision-making
Adaptive leadership (Heifetz & Laurie, 1997, Darling & Heller, 2011, dan Mensah & Zimmerman, 2017)	Assess the situation accurately Identifying adaptive challenges Understanding load and pressure Ensure sure the situation does not get out of control Empowering followers Listen to all points of view
Responsive leadership (Jenkins-Scott, 2020)	Take advantage of opportunities Solve problems with the heart Strong determination Do not take harmful risks Reduce opposition level Expand the network Fast recovery
Innovative Leadership (Llopis, 2014; Hickman, 2018)	Confidence to trust others Collaborate and discover new things Communicate to learn new things Be a brave change agent

Act right to be perfect

3. Result

From the description analysis, the majority of TSO leaders are men. This is because TSO leaders must be prepared for assignments outside the city, which is generally avoided by female workers. This agrees with a previous study that found that men tend to be more dominant than women (Bjarnegård, 2019).

This is also supported by previous policies that still prioritized male leaders over female leaders. Furthermore, the survey results also show that most TSO leaders have a master's degree. This is due to the high competition for more significant promotion opportunities, additional remuneration, and extended retirement time.

Due to limited structural positions, career patterns, and job transfer patterns, most TSO leaders have also held the position for more than two terms. Compared to those of TSO leaders, the characteristics of the followers, i.e. TSO employees and taxpayers, are more diverse (Table 3).

Table 3. Leader-follower characteristics

Variable	Leader	Employee	Taxpayer
Sex	Male: 86% Female: 14%	Male: 64% Female: 36%	Male: 54.2% Female: 45.8%
Age	46–50 years: 34% 51–55 years: 58% > 55 years: 8%	< 30 years: 26% 31–40 years: 24% 41–50 years: 32% 51–60 years: 18%	< 30 years: 21.7% 31–40 years: 33.7% 41–50 years: 30.1% 51–60 years: 14.5%
Education	Bachelor's: 2% Master's: 92% Doctorate: 9%	Senior high school graduate: 27.8% Bachelor's: 38% Master's: 34% Doctorate: 0.2%	Senior high school graduate: 27.7% Degree: 54.2% Master: 16.9% Doctor: 1.7%
Experience	Tenure as the TSO leader 1–3 years: 19% 4–6 years : 26% 7–9 years :12% 10–13 years : 27% >12 years : 16%	Years of service 1–10 years : 30% 10–20 years : 26% 20–30 years : 39% 51–60 years : 18%	Length of time registered 1–2 years: 6% 2–5 years: 17.4% > 5 years: 76.6%
Total	64 TSO leaders	478 employees	232 taxpayers

Analysis of the effective leadership model used a structural equation with eight latent variables, namely GTF (GTF1-GTF5), GTS (GTS1-GTS4), TUB (TUB1-TUB4), KPT (KPT1-KPT9), ADF (ADF1-ADF6), RPT (RPT1-RPT7), INF (INF1-INF5), and KNJ (KNJ1-KNJ10). The results of the validity test found that all indicators were valid, with a standard loading factor >

0.5. Furthermore, the validity test showed that each variable was reliable, with a CR value > 0.7 and AVE value > 0.5.

The overall fit of the measurement model and the structural model were tested with the goodness of fit (GOF) measures, including absolute fit, incremental fit, and parsimony fit indices. Of all criteria, eight indicated good fit, and three indicated a marginal fit (See Table 4). Thus, the overall model is declared to fulfill the goodness of fit test.

4. Discussion

The results of the relationship path test indicate 13 significant relationship paths and five insignificant

relationship paths, as shown in Table 5. Furthermore, the results of the relationship test show that turbulence and competency influence transformational and transactional leadership styles. The occurrence of turbulence results in ex-changes between leaders and followers, for example, in the form of changes in working hours (Work from Home), incentives/remissions for taxpayers, and budget cuts. Meanwhile, the competencies possessed by leaders form exchanges at various levels, in transformational leadership toward intellectual stimulation/actualization/self-development, and in transactional leadership toward financial gain (Northouse, 2018).

Table 4. Model fit test results

Test measures	Criteria	Value	Standard	Note
Absolute fit	Chi-square	963.34	Smaller than	Not fit
	GFI	0.891	> 0.90	Marginal fit
	Std. RMR	0.062	< 0.05	Marginal fit
	RMSEA	0.079	< 0.08	Good fit
Incremental fit	AGFI	0.845	> 0.9	Marginal fit
	NFI	0.950	> 0.9	Good fit
	NNFI	0.945	> 0.9	Good fit
	CFI	0.958	> 0.9	Good fit
	IFI	0.958	> 0.9	Good fit
	RFI	0.935	> 0.9	Good fit
Parsimony fit	PNFI	0.733	> 0.5	Good fit
	PGFI	0.625	> 0.5	Good fit

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Table 5. Results of model relationship path test

Endogenous Variable	Relationship	Loading factor	Endogenous Variable	Relationship	Loading factor
GTF (R ² 0.79)	KPT → GTF	0.86*	INF (R ² 0.71)	KPT → INF	0.54*
	TUB → GTF	0.06*		TUB → INF	-0.03
GTS (R ² 0.38)	KPT → GTS	0.53*	KNJ (R ² 0.36)	GTF → INF	0.03*
	TUB → GTS	0.18*		GTS → INF	0.06*
ADF (R ² 0.78)	KPT → ADF	0.42*		TUB → KNJ	0.22*
	TUB → ADF	-0.04		GTF → KNJ	0.42
	GTF → ADF	0.42*		GTS → KNJ	0.16*
	GTS → ADF	0.12*		ADF → KNJ	0.23*
RPT (R ² 0.72)	KPT → RPT	0.49*	RPT → KNJ	0.16*	
	TUB → RPT	0.03	INF → KNJ	-0.05	
	GTF → RPT	0.29*			
	GTS → RPT	0.14*			

* Significance level 5%

The Leader-Member Exchange (LMX) theory makes the dyadic relationship between leaders and followers the focal point of the leadership process (Northouse, 2018). The results of the relationship test signify that both transformational and transformational leadership styles affect adaptive, responsive, and innovative behavior in TSO organization. This is because leaders (in this case, TSO leaders) influence the behavior of

their followers in terms of authority in the form of determining transfers, career paths, and taxes. This agrees with the LMX theory (also known as the Vertical Dyad Linkage theory), which states that there is an exchange of content and processes by providing fast service within the TSO organization. Various efforts to improve the quality of adaptive, responsive, and innovative behavior are currently being carried out in

the form of being active on social media and collaborating with local governments or community leaders to improve services. Other findings also show that leader's competencies influence adaptive, responsive, and innovative behavior. This is due to the determination of TSO leadership competencies through the State Civil Apparatus leadership training process, the minimum prerequisites for TSO leadership, and various TSO leadership soft-skill and hard-skill training, all of which encourage an increase in the competencies of TSO leaders to play a role in improving behavior within the organization.

The leadership process requires adaptive and responsive behavioral exchange interactions that drive the performance of the organization. Adaptive and responsive behaviors are significant as intermediaries in the model, whereas innovative behavior is not significant. This is possible because adaptive and

responsive behavior is a short-term response, while innovative behavior as a long-term response requires an extensive process which is currently centered at DJP. The relationship test also examined the direct and indirect effects of all variables on performance, as displayed in Table 6. Among all variables, turbulence and transactional leadership have a more substantial direct effect on performance. This is possible because of the characteristics of taxes based on income or profits, whereby tax revenues also decrease when there is an economic decline. Meanwhile, transactional leadership is easier to implement, as in the sunset policy, tax amnesty, and tax reform volumes I-III. Additionally, the results of the relationship test show that competency and transformational leadership have an indirect effect on performance. This finding is in accordance with several previous studies on this topic (Aryee et al., 2018; Overstreet et al., 2019; Dai et al., 2021).

Table 6. Direct and indirect influence of variables on performance

Endogenous Variable	Relationship	Loading factor	Relationship	Loading factor
KNJ	TUB → KNJ	0.22*	GTS → KNJ	0.16*
	TUB → GTF → RPT → KNJ	0.003*	GTS → ADF → KNJ	0.03*
	TUB → GTF → ADF → KNJ	0.006*	GTS → RPT → KNJ	0.02*
	TUB → GTS → RPT → KNJ	0.004*	GTS (Total)	0.21
	TUB → GTS → RPT → KNJ	0.003*	KPT → ADF → KNJ	0.10*
	TUB (TOTAL)	0.236	KPT → RPT → KNJ	0.08*
	GTF → KNJ	0.42	KPT → GTF → ADF → KNJ	0.08*
	GTF → ADF → KNJ	0.10*	KPT → GTF → RPT → KNJ	0.04*
	GTF → RPT → KNJ	0.05*	KPT → GTS → ADF → KNJ	0.015*
	GTF (Total)	0.15	KPT → GTS → RPT → KNJ	0.012*
			KPT (Total)	0.327

* Significance level 5%

The managerial implications in the context of this study are divided into two categories, namely, those for the government as a regulator and those for TSOs. Managerial implications for the government as a regulator are as follows: (i) Encouraging the formation of new structural positions, TSOs, or autonomous bodies, or the decentralization of HR authority; and (ii) Developing soft-skill capacity building programs and performance appraisal basis (leadership, adaptive, innovative, and responsive behavior) for TSO leaders. Meanwhile, the managerial implications for TSOs are: (i) Establishing formal and informal communication channels for taxpayers and TSO employees, such as social media (Facebook, Instagram, and Twitter), WhatsApp Groups, and others; and (ii) Running collaborative programs with local governments and various industries, including the trade, customs, communications, and law enforcement industries, to explore legal certainty potential and activities.

5. Conclusion

From the analysis, it can be concluded that most TSO leaders are male, aged > 50 years, and have held the position for more than two terms, while the followers are more diverse in terms of sex, education,

and age; and adaptive and responsive behavior mediates the performance of competent, transformational, and transactional leaders, whereas turbulence and transactional leadership have a direct influence. Due to the limitations of the current study, further research on this topic may focus on institutions to produce effective leadership in TSO; as well as examine the remuneration system, career patterns, and transfers. Additionally, transactional and transformational changes in TSO are highly encouraged and new work patterns that use digital technology is strongly needed.

Authors' Contributions

Reza Saleh: writing draft, data curation, project Administrator; Syamsul Maarif as a supervisor and validation; Lukman Baga: methodology and proofreading; Herien: data analysis and figure.

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