

The Effect of Leadership Style, Incentives, Work Environment, on Work Motivation and Employee Performance at the Regional Development Planning Agency of East Kalimantan Province

Muhammad Syuhada¹, Zainal Ilmi², Irwasnyah³

¹Master of Management, Faculty of Economics and Business, Mulawarman University

²Master of Management, Faculty of Economics and Business, Mulawarman University

³Master of Management, Faculty of Economics and Business, Mulawarman University

ABSTRACT: *The results of the study show that leadership style has a significant positive effect on employee motivation. The right leadership style, inspiring, and providing full support to employees can increase their work motivation. In addition, leadership style also has a significant positive influence on employee performance. The better the leadership style applied in Bappeda of East Kalimantan Province, the higher the employee's performance in completing their tasks. However, the incentive variable has a positive but not significant effect on employee motivation. This is because incentives are not considered mandatory and are not always given to employees who complete their tasks on time. Employees feel that incentives are not the only way to increase their work motivation. Furthermore, the incentive variable also has a positive but not significant effect on employee performance. Giving incentives can create injustice and jealousy among employees, as well as favoritism in giving incentives to superiors. Therefore, incentives do not have a significant effect on employee performance at Bappeda Kaltim. In addition, the work environment has a significant positive influence on employee motivation. A good work environment, both in terms of physical and non-physical, can increase employee motivation and make them more enjoyable in carrying out their duties and functions. Finally, the work environment also has a significant positive influence on employee performance. A good work environment, marked by a supportive, mutually supportive, collaborative, transparent, and result-oriented culture, can encourage high employee productivity and performance in Bappeda.*

KEY WORD: *Leadership Style, Incentives, Work Environment, Work Motivation, and Employee Performance.*

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I. INTRODUCTION AND LITERATURE REVIEW

The Regional Development Planning Agency in East Kalimantan Province argues that this style of leadership is good. provide incentives, a good and conducive work environment then this will have a positive impact on employee motivation and employee performance itself. Likewise, if there is a problem of ineffective leadership, providing inadequate incentives, and a work environment that is not conducive, then this can affect the performance and motivation of employees in providing services. Ineffective leadership can lead to unclear direction and goals, lack of support, and lack of effective communication between superiors and subordinates.

This can lead to competition and frustration among employees, which in turn can reduce employee motivation and performance. Providing inadequate incentives can also affect work motivation and employee performance. If a person doesn't feel valued or appreciated in the right way, then they may lose motivation to work harder or do better. Therefore, it is important to consider the right incentives and suit your needs and taste preferences. An unconducive work environment can also affect work motivation and employee performance. An unhealthy or unsafe environment, for example, can impair the health and well-being of employees and ultimately affect their performance. In addition, an unsupportive or unfriendly environment can reduce employee morale and motivation. To overcome this problem, organizations can consider more effective strategies in terms of leadership, providing incentives, and a conducive work environment. This can include leadership training, incentives for more effective development programs, and improved working conditions, including employee safety and welfare. In addition, it is important to consider the needs and preferences of employees in developing this strategy.

In many cases, the diverse experiences and challenges faced during their careers can help leaders to be wiser, more effective and adaptive in dealing with complex and varied situations. Therefore, it is important for a leader to always try to learn, grow, and continue to improve his leadership skills throughout his career.

Over time, the role of technology in the modern work environment has also become increasingly important. The use of appropriate and innovative technology can increase efficiency and productivity, as well as affect the way their subordinates work. Several things need to be considered regarding a technology-based work environment, namely regarding accessibility and technological facilities. Ensure that subordinates have easy access to the necessary technological devices and infrastructure to carry out their duties properly. Use of Technology-Based Work Tools and Collaboration Ensures that the technology-based work tools used facilitate effective collaboration and communication among subordinates and leaders. Training and development. Conduct technology-related training and development for subordinates to ensure they master these tools and can use them optimally. Security and Privacy. Ensuring that the systems and data used are safe and the privacy of subordinates is maintained. Performance Monitoring. The use of technology can also help leaders to monitor the performance of their subordinates in a more accurate and real-time manner.

Wise and effective use of technology in the work environment can improve the quality and efficiency of work, as well as increase the satisfaction of subordinates. However, keep in mind that technology is only a tool, and it is important for leaders to stay focused on strong interpersonal relationships and communication in influencing their subordinates. So that in general the leadership of a person, a work environment based on technology and incentives is needed in increasing work motivation and employee performance. Bearing in mind that Performance is all the results achieved from all forms of action and policies in a series of work efforts for a certain period of time in order to achieve a goal. it can be underlined that employee performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Attention to performance is something that is necessary for an organization or company. Performance is not just achieving results but broadly needs to pay attention to other aspects.

Theoretical Relationships Between Variables

The Influence of Leadership Style on Work Motivation

The leadership style used by a leader, will be able to increase employee motivation within the company. According to Darmadi & Sari (2021) stated that the effectiveness of leadership style depends on the situation faced by a leader. Based on this theory, the right leadership style will increase employee motivation. For example, transformational leadership styles involving inspiration, motivation, and development of subordinates are often associated with increased work motivation. In addition, the theory focuses on the individual's perception of the relationship between effort expended, performance achieved, and rewards obtained. In the context of leadership, leaders who are able to communicate high expectations, provide constructive feedback, and provide appropriate rewards can increase employee motivation.

While Wahyuni, (2015) Fair and transparent leadership styles, such as transformational or transactional leadership styles that are fair, can increase employee work motivation. Leaders who treat employees fairly and provide equal opportunities for growth will increase work motivation. This aligns with basic human needs that must be met to increase work motivation. Leadership styles that favor meeting psychological needs, such as the need to be recognized, cared for, or feel competent, can influence work motivation. For example, a transformational leadership style that provides personal attention, encouragement, and recognition to employees can increase their work motivation.

This is reinforced by the results of research conducted by Mardiana (2014) entitled "The Influence of Democratic Leadership Style on Employee Performance at the Samarinda City Regional Secretariat Office" stating that leadership style has a positive influence on employee performance. Therefore, the better the leadership style applied, it will improve employee performance. Based on the explanation above, the provisional conclusion that can be drawn is: Leadership style has a positive effect on employee performance.

The Effect of Incentives on Work Motivation

Utarindasari&; Silitonga (2021) stated that positive incentives can serve as positive reinforcement that increases employee work motivation. When employees receive incentives that are considered valuable, they tend to feel valued and motivated to achieve better results in the future. Incentives can reinforce desired work behaviors and increase intrinsic and extrinsic motivation. This signifies that incentives can increase work motivation if employees believe that their efforts will result in good performance, and good performance will be followed by desired incentives. Clear incentives that are directly related to performance achievement can reinforce employee confidence that their efforts will pay off the desired results, thereby increasing work motivation.

In addition, Rochmat, Hamid & Hakam (2013) say that employees tend to feel motivated if they believe that the incentives they receive are fair and proportional to their contribution to the organization. If

employees feel that the incentives provided are unfair, this can reduce their work motivation. This is reinforced by based on the research title from Pratama (2015). The effect of incentives on work motivation (study on employees of Atria Hotel and Conference Malang). The results showed that incentives positively influenced work motivation. This is because the provision of incentives will increase the stimulus of these employees, so that employees have high work motivation. So it can be concluded that incentives have a positive effect on work motivation.

The Influence of the Work Environment on Work Motivation

A work environment that supports desired behavior and provides constructive feedback can increase employee motivation. An environment that facilitates positive interaction, collaboration, and social support can create a pleasant atmosphere and motivate employees to perform better. While Baribin & Saputri (2020) said that the importance of Employees tend to be motivated when they feel they have autonomy in their work, feel competent in the tasks they do, and feel socially connected to their colleagues and superiors. This is reinforced based on research from Rezita (2014) entitled *The Influence of the Work Environment on Employee Motivation at Bank Jatim Surabaya Main Branch*. The results of the study found that both physical and non-physical work environments are very influential in motivating employee work. This shows that the level of environmental comfort has a positive effect on work motivation. So it can be concluded that the Work Environment has a positive effect on Work Motivation

The Influence of Leadership Style on Employee Performance

According to Halim (2020) states that the effectiveness of leadership style depends on the situation faced by a leader. Some situations require different leadership styles to achieve optimal employee performance. For example, in complex and unstructured situations, transformational leadership styles that involve inspiration, motivation, and motivation can improve employee performance. A transformational leadership style that involves strong vision, motivation, and subordinate development can improve employee performance by inspiring them to achieve high goals and develop their potential.

This is reinforced based on Yusuf et al (2022) Leadership style and employee performance are important things in a company or agency, because they have a great influence on improving the performance of a company or agency. Employee performance in a company is influenced by various things such as leadership style and job satisfaction. The purpose of this study is to determine the influence of leadership style and job satisfaction on employee performance. This research methodology is ex-post facto with a quantitative approach. The respondents in this study were 100 employees of the PP Almunawwir Yogyakarta cooperative which was taken with total sampling techniques. The method of data analysis in research uses simple regression. The results of the study are as follows: 1). Leadership style has a positive and significant effect on employee performance by 69.4%, while the remaining 30.6% is explained by other variables that are not predicted or outside this research model.

The Effect of Incentives on Employee Performance

According to Rice et al (2023) when employees receive incentives that are considered valuable rewards, they tend to be encouraged to maintain or improve performance that results in those incentives. Incentives given consistently and in line with expected performance can reinforce desired behaviors. This is reinforced based on research by Anggriawan, Hamid & Mukzam (2015) said that Incentive Variables have a positive and significant relationship with Employee Performance. This shows the variable Incentives which include material incentives which include the provision of bonuses, profit sharing, and social security. As well as non-material incentives which include promotion and praise from superiors have been able to affect employee performance at CV Suka Alam (Kaliwatu Rafting) Batu City, East Java. In this case, the company has been able to provide good incentives to employees.

The Effect of the Work Environment on Employee Performance

Physical and non-physical work environments that are well available in supporting employee operational activities at work can affect the performance of employees in the company or agency. Nasib & Martin (2018) A work environment that facilitates good communication between employees and superiors, as well as between colleagues, can improve performance. Effective communication helps in a better understanding of tasks and goals, setting clear expectations, as well as facilitating efficient teamwork. In addition, a work environment that pays attention to the balance between work and personal life of employees tends to create happier and more productive employees. Policies that support flexible working time, adequate leave, and well-being programs can help employees better manage work and personal life demands. Based on research conducted by Rahmawanti (2014) entitled *The influence of the work environment on employee performance (Study on employees of the North Malang Pratama tax service office)* stated that the physical and non-physical

work environment has a positive and significant effect on employee performance. The better the existing physical and non-physical work environment applied, it will improve employee performance. Based on the explanation above, the temporary conclusion that can be drawn is that the physical and non-physical work environment has a positive effect on employee performance.

II. RESEARCH METHODS

This study uses a type of quantitative research. Quantitative research is research data in the form of numbers and analysis using statistics. The data collection technique is using a questionnaire. Questionnaire is a data collection technique that is carried out by giving a set of statements to respondents to answer. The scale used in this study is the Likert scale, which is a scale used to measure attitudes, opinions and perceptions of a person or group of people about a particular object or phenomenon. The Likert scale has two forms of statements, namely positive and negative statements. For positive statements, each answer category is scored as follows:

Table1 Likert Scale

Likert	Scale
Strongly Agree (SS)	5
Agree (S)	4
Disagree (KS)	3
Disagree (TS)	2
Strongly Disagree (STS)	1

Source: Managed by the author, (2020).

The analysis technique used in this study uses the PLS-SEM method. Then this data is grouped based on the same answer, PLS is a component- or variant-based Structural Equation Modeling (SEM) model. According to Ghozali (2013), the PLS approach is distribution free (does not produce data with a specific distribution, which can be nominal, ordinal, interval and ratio). According to Ghozali (2013) PLS is a powerful factor indeterminacy analysis method because it does not assume data must be of a certain scale of measurement and a small number of samples. PLS is used to confirm the theory, when compared to covariance based SEM, components based on PLS are able to avoid two major problems faced by covariance based SEM. The difference between covariance based SEM and component based PLS is whether we will use a structural equation model to test theory or develop theory for predictive purposes. As for the samples of this study, namely 86 Civil Servants (ASN).

III. RESULT AND DISCUSSION

There is a value in the output result for inner weight which provides information about the relationship between research variables basically in hypothesis testing. Hypothesis testing is done by comparing t-tables and t-statistics. t-table can be obtained from a total of 100 respondents with a significance value of 0.05 and a t-table value of 1.96. The bootstrapping test results above show that:

Table2 Path Coficient

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
GAYA KEPEMIMPINAN -> KINERJA PEGAWAI	0.097	0.093	0.040	2.398	0.017
GAYA KEPEMIMPINAN -> MOTIVASI KERJA	0.745	0.736	0.091	8.213	0.000
INSENTIF -> KINERJA PEGAWAI	-0.082	-0.073	0.072	1.138	0.255
INSENTIF -> MOTIVASI KERJA	-0.012	-0.021	0.059	0.208	0.835
LINGKUNGAN KERJA -> KINERJA PEGAWAI	0.963	0.954	0.058	16.590	0.000
LINGKUNGAN KERJA -> MOTIVASI KERJA	0.292	0.305	0.112	2.612	0.009

Source: Author Managed using the PLS SEM 4 application.

The Influence of Leadership Style on Work Motivation

Based on the calculation results using PLS SEM, it was found that there was a positive influence between the variables of Leadership Style on Work Motivation, namely with the average value (sample mean): 0.745, Standard deviation (standard deviation): 0.091, t-statistical value (|O/STDEV|): 8.213, p-value: 0.000. This indicates that a good and effective leadership style can increase employee motivation at BappedaKaltim.

This is based on a significant relationship between leadership style (GK1, GK2, GK3, GK4) and work motivation (MK1, MK2, MK3, MK4). This is based on a high t-statistic value (10,821 - 44,880) shows that the influence of leadership style on work motivation is very significant.

The influence of leadership style on work motivation at the Regional Development Planning Agency (Bappeda) in East Kalimantan Province can have several relevant reasons. This is inseparable from the existence of an inspiring leadership style so that it can provide a motivational boost for employees at Bappeda. Leaders who are able to inspire their employees then employees who feel connected will have a strong understanding of their role in achieving their vision and mission or agency so that they will tend to be more motivated to perform well. In addition, a leadership style that is fair and provides the right rewards can increase work motivation. Leaders who treat employees fairly, value their contributions, and give them the recognition they deserve create a positive work climate. Employees who feel recognized and valued by their leaders will feel motivated to continue to make the best contribution.

According to Darmadi & Sari (2021) stated that the effectiveness of leadership style depends on the situation faced by a leader. Based on this theory, the right leadership style will increase employee motivation. For example, transformational leadership styles involving inspiration, motivation, and development of subordinates are often associated with increased work motivation. While Wahyuni, (2015) Fair and transparent leadership styles, such as transformational or transactional leadership styles that are fair, can increase employee work motivation. Leaders who treat employees fairly and provide equal opportunities for growth will increase work motivation. This aligns with basic human needs that must be met to increase work motivation. Leadership styles that favor meeting psychological needs, such as the need to be recognized, cared for, or feel competent, can influence work motivation. For example, a transformational leadership style that provides personal attention, encouragement, and recognition to employees can increase their work motivation.

The Influence of Leadership Style on Employee Performance

Based on the results of calculations using PLS SEM, it was found that there was a positive influence between the variables of Leadership Style on Employee Performance. This is based on the mean value (sample mean): 0.097, Standard deviation (standard deviation): 0.040, t-statistic value ($|O/STDEV|$): 2.398 p-value: 0.017. This shows that an effective leadership style has the potential to improve employee performance at Bappeda Kaltim. This is evidenced by a significant relationship between leadership style (GK1, GK2, GK3, GK4) and employee performance (KP4, KP5, KP6) with high t-statistical values (10,742 - 38,932) showing that the influence of leadership style on employee performance is very significant.

The influence of leadership style on the performance of employees at the Regional Development Planning Agency (Bappeda) in East Kalimantan Province. There are several reasons that strengthen this influence, namely the existence of an inspiring leadership style and having a clear vision that can provide strong direction for employees at Bappeda. In addition, leaders who provide support and development opportunities to employees can have a positive impact on their performance. This is inseparable from the existence of effective communication as a key factor in the influence of leadership style on employee performance. Leaders who have good communication skills can convey information clearly and openly to employees. So that this can form a positive work culture at Bappeda. However, the author sees that there are several notes, namely in the context of organization and internal dynamics can affect the extent to which leadership style has an influence on employee performance in Bappeda East Kalimantan. Factors such as organizational policies, leadership structure, and external conditions can also play a role in such influences.

This is reinforced According to Halim (2020) stated that the effectiveness of leadership style depends on the situation faced by a leader. Some situations require different leadership styles to achieve optimal employee performance. For example, in complex and unstructured situations, transformational leadership styles that involve inspiration, motivation, and motivation can improve employee performance. This is reinforced based on Leadership style and employee performance are important things in a company or agency, because they have a great influence on improving the performance of a company or agency. Employee performance in a company is influenced by various things such as leadership style and job satisfaction.

The Effect of Incentives on Work Motivation

Based on the calculation results using PLS SEM, it was found that there was no positive influence between the variables of Incentives on Work Motivation. This is based on the mean value (sample mean): -0.012, Standard deviation (standard deviation): 0.059, t-statistic value ($|O/STDEV|$): 0.208, p-value: 0.835. This result shows that the provision of incentives has not had a significant impact on employee motivation at Bappeda East Kalimantan. Further evaluation and adjustment may be required in the given incentive system to increase work motivation. This is evidenced by no significant effect was found between incentives (IN3, IN4) and work motivation (MK1, MK2, MK3, MK4). Although the t-statistic value is quite high (20,798 - 9,508), a high p-value indicates that the effect is not statistically significant.

There are several relevant reasons for the Regional Development Planning Agency in East Kalimantan Province there is no positive influence between incentive variables on work motivation, this can be caused by several factors, such as an Inadequate Incentive System. In addition, the organization's policies are not supportive. If organizational policies do not support effective incentives, this can hinder the positive influence on work motivation. Unresponsive Organizational Culture. If the organizational culture of the Regional Development Planning Agency does not encourage rewards for good performance, this can reduce the positive influence of incentives on work motivation. According to the author, there is a possibility that in the Regional Development Planning Agency there are other motivational factors that are more dominant than incentives in encouraging employee work motivation. For example, factors such as career development opportunities, a good work environment, or inspiring leadership may have a more significant influence on employee motivation than incentives, even though incentives exist in Bappeda and are regulated by *law*. *Law* Number 5 of 2014 **concerning the** State Civil Apparatus concerning the Welfare of Civil Servants, that compensation or incentives are usually in the form of performance allowances based on the achievements of each civil servant. This allowance is also regulated in the Minister of Finance Regulation number 39 of 2023 relating to performance allowances relating to holiday and thirteen allowances..

This is reinforced according to Garry Dessler's book. 2015HR Management. Jakarta : Index, pp. 124-125 which says that some of the causes of the failure of incentive plans in improving employee performance include:

1. Performance pay cannot replace good management. Pay should motivate employees, but lack of motivation isn't always the cause. Unclear instructions, inadequate training, unavailability of equipment, employee conflicts with management are factors that hinder performance achievement.
2. Incentives with money are not motivators. Herzberg states that money only buys obedience for a moment, and when that incentive is gone, motivation is lost. Herzberg said rewarding career opportunities, and other forms of intricate motivation is more effective in influencing employee motivation. However, attention to financial incentives should also receive attention.
3. Incentives or rewards degrade intrinsic motivation.

Effect of incentives on employee performance

Based on the calculation results using PLS SEM, it was found that there was no positive influence between the Incentive variables on Employee Performance. This is based on the mean value (sample mean): -0.082, Standard deviation (standard deviation): 0.072, t-statistic value ($|O/STDEV|$): 1.138, p-value: 0.255. This result shows that the incentives provided have not had a significant impact on employee performance. It is necessary to reassess the incentive system provided to improve employee performance at Bappeda East Kalimantan. This is evidenced by no significant influence between incentives (IN3, IN4) and employee performance (KP4, KP5, KP6). Low t-statistical values and high p-values indicate that the effect of incentives on employee performance is not statistically significant.

The absence of a positive influence between incentive variables on employee performance at the Regional Development Planning Agency in East Kalimantan Province can be caused by several factors that may occur, Based on the author's analysis it is caused by the high probability that the incentive system implemented at the Regional Development Planning Agency is not well designed or not in accordance with employee needs. Incentives that do not provide a significant boost or are not relevant to expected performance can reduce the positive influence on employee performance. If performance evaluation criteria are unclear or not transparent, employees may not understand exactly how incentives will be delivered.

In addition, the authors predict through the results of PLS Sem that if the provision of incentives is inconsistent or unfair, this can damage the positive effect of incentives on employee performance. For example, if incentives are given to only a small number of employees or if the criteria for awarding incentives are unfair, other employees may lose motivation to improve performance. Structural or organizational challenges, such as resource shortages, frequent policy changes, or lack of management support, can affect employee performance despite incentives. Although incentives exist in Bappeda and are regulated according to *the Law*-. *Law* Number 5 of 2014 **concerning the** State Civil Apparatus concerning the Welfare of Civil Servants, that compensation or incentives are usually in the form of performance allowances based on the achievements of each civil servant. This allowance is also regulated in the Minister of Finance Regulation number 39 of 2023 relating to performance allowances relating to holiday and thirteen allowances.. Therefore, in such a situation, incentives may not have a significant effect due to other factors that are more dominant.

This is reinforced according to Garry Dessler's book. 2015 HR Management. Jakarta : Index, pp. 124-125 which says that some of the reasons for the failure of incentive plans to improve employee performance include: Psychologists say that people often give their efforts where they know they will be paid for the effort. However, incentive plans that reward the units of goods they produce (or sell) can lead to rushed and perfunctory production, and lower quality so that this makes incentives have no effect on employee

performance. In addition, the Incentive or Award is punishing. Many view punishment and reward as two sides of a coin. Many say "do this then you can that", and "do this or you can't do that." Incentives or Rewards break ties. Incentive plans have the potential to encourage a person (or group) to pursue financial rewards for themselves.

The Effect of Work Environment on Work Motivation

Based on the results of calculations using PLS SEM, it was found that there was a positive influence between Work Environment variables on Work Motivation. This is based on the mean value (sample mean): 0.292, Standard deviation (standard deviation): 0.112, t-statistical value ($|O/STDEV|$): 2.612, p-value: 0.009. These results show that a good and conducive work environment can increase employee motivation at Bappeda Kaltim. This is evidenced by a significant relationship between the work environment (LK1, LK2, LK4, LK5, LK6, LK7) and work motivation (MK1, MK2, MK3, MK4). High t-statistical values (7,085 - 23,034) indicate that the influence of the work environment on work motivation is very significant.

The influence of the work environment on work motivation at the Regional Development Planning Agency (Bappeda) in East Kalimantan Province can have several relevant reasons. Here are some factors that can explain these influences: First, Physical Condition. The physical condition of the work environment can affect work motivation. Factors such as the quality of the workspace, adequate lighting, good ventilation, and adequate facilities can create comfort and improve the working atmosphere. A comfortable and conducive work environment will provide positive encouragement for employees to feel motivated and productive. In addition, Value Alignment. A work environment that promotes value alignment between employees and the organization can increase work motivation. If employees feel their values align with those of the organization, they will feel more connected and committed to their goals and tasks. A work environment that reinforces values such as integrity, professionalism, and public service will motivate employees to work with dedication.

This is in line with the results of Baribin&Saputri's (2020) research saying that the importance of a good work environment by providing a basis for autonomy, employees tend to be motivated when they feel they have autonomy in their work, feel competent in the tasks they do, and feel socially connected to their colleagues and superiors. This is reinforced based on research from Rezita (2014) entitled *The Influence of the Work Environment on Employee Motivation at Bank Jatim Surabaya Main Branch*. The results of the study found that both physical and non-physical work environments are very influential in motivating employee work. This shows that the level of environmental comfort has a positive effect on work motivation. So it can be concluded that the Work Environment has a positive effect on Work Motivation

The Effect of the Work Environment on Employee Performance

Based on the results of calculations using PLS SEM, it was found that there was a positive influence between Work Environment variables on Employee Performance. This is based on the mean value (sample mean): 0.963, Standard deviation (standard deviation): 0.058, t-statistic value ($|O/STDEV|$): 16,590, p-value: 0.000. These results show that a good and conducive work environment has great potential to improve employee performance at Bappeda East Kalimantan. This is evidenced by a very significant relationship between the work environment (LK1, LK2, LK4, LK5, LK6, LK7) with employee performance (KP4, KP5, KP6) with a very high t-statistic value (7,085 - 23,034) showing that the influence of the work environment on employee performance is very significant.

The influence of the work environment on the performance of employees at the Regional Development Planning Agency (Bappeda) in East Kalimantan Province can have a significant impact. Such as the physical condition of the work environment, such as adequate facilities, comfortable workspace, good lighting, and adequate ventilation, can affect employee performance. A work environment that meets health and ergonomics standards can increase employee comfort and productivity. Also, a work environment that provides sufficient resources, such as necessary work equipment, up-to-date technology, and access to relevant information, can facilitate employee performance. The availability of adequate resources helps employees in carrying out their duties effectively and efficiently.

Nasib & Martin (2018) A work environment that facilitates good communication between employees and superiors, as well as between colleagues, can improve performance. Effective communication helps in a better understanding of tasks and goals, setting clear expectations, as well as facilitating efficient teamwork. In addition, a work environment that pays attention to the balance between work and personal life of employees tends to create happier and more productive employees. Policies that support flexible working time, adequate leave, and well-being programs can help employees better manage work and personal life demands. Based on research conducted by Rahmawanti (2014) entitled *The influence of the work environment on employee performance (Study on employees of the North Malang Pratama tax service office)* stated that the physical and

non-physical work environment has a positive and significant effect on employee performance. The better the existing physical and non-physical work environment applied, it will improve employee performance.

IV. CONCLUSION

The results of research conducted by researchers entitled "The Influence of Leadership Style and Incentives and Work Environment on Work Motivation and Employee Performance at the Regional Development Planning Agency of East Kalimantan Province" it can be concluded that:

1. The Leadership Style variable has a significant positive effect on the Work Motivation variable. Based on the results of these calculations or tests, it can be concluded that the first hypothesis is accepted and has a direct influence on Work Motivation. This indicates that the right leadership style is very important in providing work motivation to employees besides that an inspiring leadership style and always providing full enthusiasm and support so that it can provide motivation for employees at Bappeda will make employees give their best work.
2. The Leadership Style variable has a significant positive effect on the Employee Performance variable. Based on the results of these calculations or tests, it can be concluded that the second hypothesis is accepted and has a direct influence on Employee Performance. This indicates that the better the Leadership Style given to employees of the Regional Development Planning Agency of East Kalimantan Province, the better the performance of the employee in completing his duties.
3. The Incentive variable does not have a significant effect on the Work Motivation variable. Based on the results of these calculations or statistical testing, it can be concluded that the third hypothesis is rejected. This is because, Incentives in Bappeda East Kalimantan in this aspect are not the only factor that can affect work motivation. This is reasoned that incentives or compensation have been regulated in the Civil Service Welfare Law and the Ministry of Finance Regulation Regarding thirteen allowances etc. So that employees such as civil servants do not need incentives anymore, what employees need at Bappeda is to increase capacity building related to leadership skills and skills related to employee operations.
4. The Incentive variable does not have a significant effect on the Employee Performance variable. Based on the results of these calculations or tests, it can be concluded that the fourth hypothesis is rejected. This is because the incentives in Bappeda East Kalimantan related to ASN compensation have been regulated by law. So that ASN does not attach much importance to this variable that employees need, which is related to capacity building. In addition, the reason for incentives also does not exist for honorary employees is because the provision of incentives will make employees feel unfair which will create jealousy between employees. The existence of favoritism in providing incentives between superiors and employees can occur. So in this case incentives do not greatly affect the performance of employees.
5. Work Environment variables have a direct and significant positive effect on Work Motivation variables. Based on the results of these calculations or tests, it can be concluded that the fifth hypothesis is accepted and has a direct influence on Work Motivation. This indicates that a good work environment from physical and non-physical will make employee motivation increase and enjoy in carrying out their duties and functions.
6. Work Environment variables have a significant positive effect on Employee Performance variables. Based on the results of these calculations or tests, it can be concluded that the sixth hypothesis is accepted and has a direct influence on Employee Performance. This indicates that a good Work Environment will encourage a supportive culture, such as mutual support, collaborative, transparent, and results-oriented, can encourage high productivity and performance.

V. SUGGESTION

The results of research conducted by researchers entitled "The Influence of Leadership Style and Incentives and Work Environment on Work Motivation and Employee Performance at the Regional Development Planning Agency of East Kalimantan Province" it can be concluded that:

- 1) The Leadership Style variable has a significant positive effect on the Work Motivation variable. Based on the results of these calculations or tests, it can be concluded that the first hypothesis is accepted and has a direct influence on Work Motivation. This indicates that the right leadership style is very important in providing work motivation to employees besides that an inspiring leadership style and always providing full enthusiasm and support so that it can provide motivation for employees at Bappeda will make employees give their best work.
- 2) The Leadership Style variable has a significant positive effect on the Employee Performance variable. Based on the results of these calculations or tests, it can be concluded that the second hypothesis is accepted and has a direct influence on Employee Performance. This indicates that the

- better the Leadership Style given to employees of the Regional Development Planning Agency of East Kalimantan Province, the better the performance of the employee in completing his duties.
- 3) The Incentive variable does not have a significant effect on the Work Motivation variable. Based on the results of these calculations or statistical testing, it can be concluded that the third hypothesis is rejected. This is because, Incentives in Bappeda East Kalimantan in this aspect are not the only factor that can affect work motivation. This is reasoned that incentives or compensation have been regulated in the Civil Service Welfare Law and the Ministry of Finance Regulation Regarding thirteen allowances etc. So that employees such as civil servants do not need incentives anymore, what employees need at Bappeda is to increase capacity building related to leadership skills and skills related to employee operations.
 - 4) The Incentive variable does not have a significant effect on the Employee Performance variable. Based on the results of these calculations or tests, it can be concluded that the fourth hypothesis is rejected. This is because the incentives in Bappeda East Kalimantan related to ASN compensation have been regulated by law. So that ASN does not attach much importance to this variable that employees need, which is related to capacity building. In addition, the reason for incentives also does not exist for honorary employees is because the provision of incentives will make employees feel unfair which will create jealousy between employees. The existence of favoritism in providing incentives between superiors and employees can occur. So in this case incentives do not greatly affect the performance of employees.
 - 5) Work Environment variables have a direct and significant positive effect on Work Motivation variables. Based on the results of these calculations or tests, it can be concluded that the fifth hypothesis is accepted and has a direct influence on Work Motivation. This indicates that a good work environment from physical and non-physical will make employee motivation increase and enjoy in carrying out their duties and functions.
 - 6) Work Environment variables have a significant positive effect on Employee Performance variables. Based on the results of these calculations or tests, it can be concluded that the sixth hypothesis is accepted and has a direct influence on Employee Performance. This indicates that a good Work Environment will encourage a supportive culture, such as mutual support, collaborative, transparent, and results-oriented, can encourage high productivity and performance.

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