



Effect of Mutations, Incentives, and Leadership Styles on Employee Performance at Perumda Air Minum Tirta Bening Lontar Kota Kupang

ABSTRACT

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The research objective is specifically to obtain the results of the analysis of the effect of mutation variables, incentives, and leadership styles on employee performance partially or simultaneously. The research method uses descriptive and verification surveys, and field data collection uses questionnaires, interviews, and documentation techniques. This research is associative research, where in this study, there are related variables that can influence other variables. The population of this study was 97 employees at the Office of Perumda Air Minum Tirta Bening Lontar Kota Kupang, taken as a saturated sample of 97 employees. Data processing using SPSS 25 analysis tools. The results show that mutations affect employee performance, there is an incentive effect on employee performance, leadership style affects to employee performance and mutations, incentives and leadership styles affect performance. The common thread of research is that mutations, incentives, and leadership styles positively and significantly affect employee performance at the Office of Perumda Air Minum Tirta Bening Lontar Kota Kupang, either partially or simultaneously.

Keywords: Mutations, Incentives, Leadership Style, Performance

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INTRODUCTION

Clean water is a primary necessity of life, so the support for the supply of clean water for the benefit of humans is very important to study. One of the parties responsible for the distribution of clean water needs to the beneficiaries, in this case, is the local drinking water company (In Indonesia: PDAM). According to Purwanti et al. (2014), PDAM is an institution that is given the responsibility by the government to provide and distribute, develop and manage, regulate and support systems to fulfill the needs and needs of clean water for the community as a consumer group at an affordable price, and its management system is regulated and supervised by the agency of executive and legislature.

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The role of PDAM is so important in the system of providing and distributing clean water for the needs of the community, so PDAM is required to have high performance so that the community as consumers has satisfaction with PDAM services. However, the performance of PDAMs in Indonesia still has its challenges and obstacles. Data from the Badan Peningkatan Penyelenggaraan Sistem Penyediaan Air Minum (BPPSPAM) in 2019 reports that the performance of PDAM in Indonesia has not been good because of the total PDAM in Indonesia as many as 380 companies, which are classified as healthy performers, only 224 PDAMs (58.95%), and 156 PDAMs (41.05%) are classified as underperforming and sick companies. Data from the Kementerian Pekerjaan Umum dan Perumahan Rakyat Republik Indonesia (Kemen PUPR) in 2020 explains that as many as 38% of the performance of PDAM in Indonesia needs to be revitalized because they still show unhealthy and sick performance. Based on the performance data of PDAM in Indonesia, it shows that the performance of PDAM needs to be immediately made improvements and improve the quality of the company so that it grows and develops into a healthy company.

The PDAM indicator is classified as a healthy company if it can show high performance. Performance is understood as the company's ability through its employees to produce work achievements based on predetermined standards to achieve organizational goals over a certain period. This is as explained by Riwukore et al. (2021) that performance is a result of work that can be achieved by an individual or group of people by their respective authorities and responsibilities, to achieve the goals of the organization, and does not violate the law and by morals and ethics. Thus, every employee in the organization is required to make a positive contribution through good performance, considering that organizational performance depends on the performance of its employees.

PDAM employees are the center of attention for improving the performance of the company or organization because the main drivers of the effectiveness of activities and productivity of the organization's work are carried out by their employees. This is by what was described by Habaora et al. (2021) that employee performance is the main actor to achieve organizational goals based on predetermined standards. High-performing employees will look good in doing and completing the work that is their responsibility by the quantity of work given, the expected quality of work, the specified timelines, the synergy of work shown in employee collaboration, and an independent attitude in completing work without supervision. Nevertheless, expecting high employee performance is very necessary for a strategic concept that is by the aspirations and needs of the organization.

Constantine (2017) reports that the human need for high performance is largely determined by the economic structure obtained when a person works in the form of salary, incentives, compensation, and others which have implications for the fulfillment of basic needs, comfort, social status, appreciation, and self-actualization. According to Eliyana et al. (2019), the highest level of human need is to get appreciation and self-actualization which is closely related to job positions, and compensation for expertise (incentives and promotions). Thus, the determination of mutation factors and incentives

has a positive and significant relationship to improving employee performance. This is as explained by Hanum (2017) that 75% of employee performance is determined by employee mutation factors which have implications for increasing work effectiveness and efficiency. Likewise, reported by Zulkarnaen & Suwarna (2016) that 72.2% of employees are influenced by the provision of incentives in completing work responsibilities to achieve company/organizational goals. Thus, transfers and incentives have a positive and significant impact on improving employee performance, including in the PDAM organization.

The role of the leader (director or manager) of the company in improving the performance of his employees to high performance through a variety of important techniques and methods is carried out. According to Riwukore et al. (2021), the responsibility of a leader is to direct his employees to achieve organizational goals through the articulation of the mission, vision, strategy, and goals. Leaders at every level are responsible for disseminating the strategic goals of the organization, and convincing followers to implement these goals effectively (Riwukore & Habaora, 2021). Based on this description, the role of the leader is to optimize employee performance through various strategies as a determination to improve employee work. Therefore, every leader needs to identify various factors that can improve employee performance.

The most obvious thing in improving performance that is influenced by leadership factors is leadership style. According to Jamaludin (2017), the leadership style is the embodiment of a leader's behavior regarding his ability to lead and influence employees in carrying out their duties. Leadership style can be explained as a way that leaders use in interacting with their subordinates (Kurniawan, 2018). The goal is to improve the performance of employees. Based on the existing description, it can be explained that mutations, incentives, and leadership styles have a close relationship to employee performance. One of the organizations or companies that have a role as a provider and management of drinking water in Kupang City is the Perusahaan Umum Daerah Air Minum (Perumda) Tirta Bening Lontar or commonly known as PDAM Kupang City. In carrying out their functions and roles, employees who work at PDAM Kota Kupang are subject to job transfers, providing incentives, and are led by a general director.

Based on the 2020 BPPSPAM report, Perumda Tirta Bening Lontar is classified as a healthy regional company, but from the performance aspect, it is considered not optimal because it is still far from the ideal score (> 3.2). In addition, the results of initial observations still found that there were complaints from customers (customers) against (1) services provided by employees, (2) recording of water meters by officers who were deemed inappropriate for usage capacity, (3) customer complaints that were not responded to by officers, (4) the appearance of employees who look less attractive, (5) the recognition of officers who consider their welfare less attention by the leadership, and (6) the linearity of education and expertise that has not been connected to work. These things are interesting when examined from the aspect of mutations and incentives to improve employee performance at Perumda Tirta Bening Lontar, Kupang City. Determination of transfer factors and incentives as variables that affect employee performance is also influenced by survey data from the International Human Resources

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Institute Towers showed that 70% of companies in Indonesia have difficulty recruiting and retaining a competent workforce because they are not sensitive to the effects of promotions, transfers, compensation, incentives, and salaries (Susanto et al., 2021).

Based on the description, the purpose of this study is to analyze and prove the effect of mutations, incentives, and leadership styles on employee performance at the Perumda Air Minum Tirta Bening Lontar Kota Kupang, either partially or simultaneously. The benefit of theoretical research is that it is expected to contribute to a more comprehensive theoretical knowledge, especially to convey empirical evidence supporting the development of science. While the practical benefits are references and contribution of ideas for the organization of the Perumda Air Minum Tirta Bening Lontar Kota Kupang.

LITERATURE REVIEW

Employee Mutation

Mutations can be defined as the transfer of functions, responsibilities, and employment status related to employee activities from the old place to the new place so that the employee concerned can obtain maximum job satisfaction and work performance for the organization (Saing, 2018). While Kurniawan et al. (2020) state that mutation is a change in the workplace, work function, field of work, responsibilities, and employment status in an organization without any change in salary or level. Synthetically, it can be explained that the mutation is oriented to the employee development function because it aims to increase work efficiency and effectiveness within the organization or company.

Hanum (2017) states that in carrying out transfers, rational and objective principles must be considered, namely: (1) mutations are caused by policies and regulations of the organization, manager, or company; (2) mutations based on the principle of the right man on the right place, (3) mutation as the basis for increasing working capital; (4) mutation as a medium for maximum competition; (5) mutation as a step for promotion; (6) mutations to reduce labor turnover; and (7) mutations must be coordinated. If the mutation action taken is not by objectivity and logic, the employee may reject the mutation action carried out. According to Yuliana (2020), the essence of the purpose of the mutation is (1) to increase work productivity; (2) to seek a balance between the composition of work and positions; (3) to develop employee knowledge; (4) avoiding boredom or employee burnout; (5) career advancement; (6) adjust the physical condition of employees; (7) resolve employee conflicts; and (8) the creation of the right people in the right places.

Incentive

Incentives according to Farida (2017) are a form of appreciation in the form of money from the company to employees to be more motivated in carrying out their work so that the expected organizational goals can be achieved. Incentives can also be understood

as wages (bonuses) for employees who have excess achievements to differentiate performance among employees with the aim of increasing the productivity of employees who excel in staying in the organization (Sabran & Norjanah, 2019). Based on the definition of incentives put forward by experts, the synthesis of incentives is a form of remuneration as compensation from the company and the leadership to employees for the output of work success so that employees can maintain their rhythm and consistency in achieving organizational goals.

Zulkarnaen & Suwarna (2016), incentives can be classified into 2 (two), namely: (1) individual incentives, aiming to provide additional income in addition to the basic salary for individuals who can achieve certain achievement standards; and (2) group incentives, which tend to be difficult because to produce a product requires one's cooperation or dependence with others. Sugiarto & Ramadhan (2021), the provision of these two types of incentives is strongly influenced by many factors, including position, work performance, and company profits.

Dinsar (2021) reports that there is a positive relationship between the provision of incentives to increase employee performance. With the support of providing incentives in the form of material and non-material regularly further increase employee motivation to work harder. Zulkarnaen & Suwarna (2016) state that if organizations are to achieve their strategic initiatives, then payments need to be linked to performance in such a way that the payments follow employee goals and organizational goals. According to Dessler (2016), there are several principles why it is necessary to program incentives in a company or organization, namely: (1) linking performance with organizational programs; (2) meeting employee performance standards; (3) meeting the need to achieve organizational goals; (4) better grades for outstanding employees; (5) fair payment system; and (6) company plans.

Sugiarto & Ramadhan (2021), the provision of incentives has weaknesses, namely: (1) poorer product quality; (2) increased risk of work accidents; (3) implementation of the system requires additional costs; and (4) too-easy pseudo-success. Meanwhile, the advantages of providing incentives are (1) increasing productivity, and income, and cutting production costs; (2) requiring direct supervision at a certain external level; and (4) employees getting a more accurate determination of labor costs.

Leadership Style

Leadership style is a style to influence, and persuade someone or his subordinates to achieve a common goal in an organization (Kamal et al., 2019). Jamaludin (2017), said that the leadership style is the embodiment of a leader's behavior regarding his ability to lead and influence employees in carrying out their duties. Leadership style can be explained as a way used by leaders in interacting with their subordinates (Kurniawan, 2018). Leadership style can also be understood as a mechanism that must be taken by a leader to influence his subordinates in carrying out work or responsibilities according to predetermined organizational goals to the fullest (Marnisah et al., 2021). According to Riwukore et al. (2021), leadership style is the implementation of managerial functions

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from a leader to his subordinates so that the work being carried out by subordinates can be by the expected organizational goals. Thus it can be concluded that leadership style is a technique for influencing subordinates by a leader so that the work of subordinates can be done well by organizational goals.

The leadership style that can be adopted by leaders can be done in several ways, including: authoritarian, democratic, delegative, transformational, transactional, situational, charismatic, serving/servant leadership, bureaucratic, or visionary. To assess or measure leadership style can be done through dimensions and indicators, namely: (1) the leader's ability to build a mission, where the indicators are being able to communicate the vision, and able to increase optimism; (2) inspirational communication, namely leaders who often motivate, and leaders who actively provide direction; (3) leaders who always provide support, it can be seen from leaders who are ready to provide training and instructions, and provide personal attention; (4) leaders who are able to improve intellectual abilities, including being able to make problems as an opportunity to learn, and being able to give good reasons for every idea submitted; and (5) respect for the individual, which is very concerned and appreciative of the work of his subordinates, and honestly and openly praising his subordinates (Riwukore et al., 2021).

Employee Performance

Performance is the result of work that can be achieved by a group or group of people in an organization by their respective authorities and responsibilities, to achieve the goals of the organization concerned legally, not violating the law, and by morals and ethics (Susanto et al., 2021). Performance can be defined as the result of work in quality and quantity achieved by an employee in carrying out his employment duties by the responsibilities given to him (Habaora et al., 2021). Riwukore (2010) explains that performance is the result and effort of a person that is achieved by the presence of abilities and actions in certain situations.

Riwukore et al. (2021) stated that performance is a combination of behavior with the achievement of what is expected and the choice or part of the task requirements that exist in each individual in the organization. Danila & Riwukore (2019) say that performance is the result of an employee's work during a certain period compared to various possibilities such as standards, targets/targets/criteria that have been determined in advance and have been mutually agreed upon. Thus, every employee in the organization is required to make a positive contribution through good performance, considering that organizational performance depends on the performance of its employees.

Hypothesis Framework

Kurniawan et al. (2020) state that mutation is a change in the workplace, work function, field of work, responsibilities, and in employee performance in an organization. Husain (2022) show that simultaneous work mutations have an effect positive and significant to performance employee. Sugiarto & Ramadhan (2021), the provision of these two types

of incentives is strongly influenced by many factors, including position, work performance, and company profits. Liu & Liu (2022) stated that monetary incentives also impact job performance. Hersona & Sidharta (2017) show that leadership function and motivation have a significant effect either partially or simultaneously on employee performance. Based on the theoretical concept and background description in the study that mutations, incentives, and leadership styles affect employee performance, the framework of this research is as presented in Figure 1.

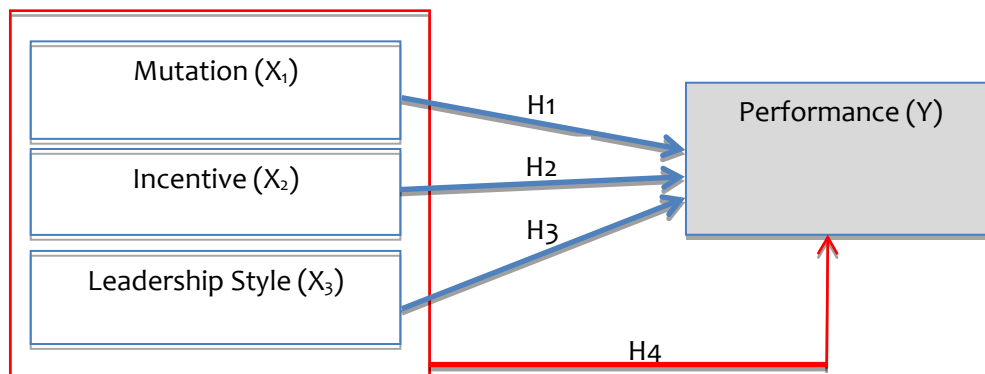


Figure 1. Research Hypothesis

Moving on from the research framework and line of thought, the research hypotheses to be tested can be formulated:

- H₁ : It is suspected that there is an effect of mutation on the performance of employees at Perumda Air MinumTirtaBening Lontar Kota Kupang.
- H₂ : It is suspected that there is an incentive effect on the performance of employees at Perumda Air MinumTirtaBening Lontar Kota Kupang.
- H₃ : It is suspected that there is an influence of leadership style on employee performance at Perumda Air MinumTirtaBening Lontar Kota Kupang.
- H₄ : It is suspected that there is a joint effect of mutations, incentives, and leadership styles on the performance of employees at Perumda Air MinumTirta Bening Lontar Kota Kupang.

METHODOLOGY

This study uses a confirmative verification survey method. Verificative research is aimed at testing hypotheses, and describing variables. The approach used is a quantitative method through collecting data in the field and direct information from the sample. If we look at the explanation, this research is associative research, where in this study there are variables that are related and can influence other variables (Sugiyono, 2017; Sekaran & Bougie, 2020; Creswell & Cresswell, 2022). In this study, the population is employees who work at the Perumda Air Minum Tirta Bening Lontar Kota Kupang, totaling 97 employees. Based on a population of fewer than 100 people, the

determination of the number of samples used by the author in this study is by the census method based on the provisions put forward by Sugiono (2017) that saturated sampling is a sampling technique when all members of the population are used as samples. Thus, the sample used is all employees who work in the Perumda Air Minum Tirta Bening Lontar Kota Kupang, amounting to 97 people.

The data used for this research consists of primary data and secondary data. Techniques for obtaining data were carried out using questionnaires, interviews, and documentation. Meanwhile, for measuring the dimensions and indicators of the variables in this study, namely the mutation according to the instructions of Nitisemito (2016), namely ability, experience, work achievement, and responsibility; incentive variable according to the instructions of Zainal et al. (2018) which consists of bonuses, commissions, compensation, awarding official titles, awarding merit or medals, and awarding certificates of appreciation; leadership style variables according to the instructions of Rafferty & Griffin (2004) *op.cit.* RiwuKore (2010) namely the ability to build vision, inspirational communication, supportive leader, intellectual ability enhancement, and respect for individuals; and performance variables according to the instructions of Schuller & Siusan (1992) *op. cit.* Habaora et al. (2021), which consists of quantity, quality, timeliness, cooperation, and attitude. Before data analysis, this study was preceded by an instrument test consisting of validity and reliability tests. Furthermore, descriptive tests (perceptions), classical assumption tests (normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test) were carried out, and simple and multiple linear regression analysis tests including the coefficient of determination, as stated in the following formula.

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Define:

- Y = Performance
- a = Constant
- β_1 - β_3 = Coefficient Regression
- X_1 = Mutation
- X_2 = Incentive
- X_3 = Leadership Style
- e = Error

RESULTS

Validity Test

The instrument validity test was conducted on 97 sample member respondents, namely all employees at Perumda Air Minum Tirta Bening Lontar Kota Kupang. The results of the correlation value (r_{count}) are then compared with the Pearson product moment table (r_{table}). Testing using a two-sided test at a significance level of 0.05 and the amount of data (n) = 97 or df = 95, then the r table is 0.1996. The results of the validity test of each statement item on the variables of mutation, incentives, leadership style, and performance more than 0.1996, thus it can be concluded that the instrument is valid.

Reliability Test

According to Bahri & Zamzam (2015), certain limits can also be used as a reference to determine the level of reliability, namely: not strong reliability (<0.50), less strong reliability ($0.50-0.59$), moderate reliability ($0.60-0.69$), strong reliability ($0.70-0.79$), very strong reliability ($0.80-0.89$), and perfect reliability ($0.90-1.00$). Based on the results of the reliability test, it is known that the value of Cronbach's Alpha mutation variable (X_1) is 0.671 , incentive (X_2) is 0.638 , leadership style variable is 0.827 , and performance variable (Y) is 0.765 . This means the results of the calculations of the four variables all obtained the Cronbach's Alpha value > 0.60 . Thus it can be concluded that the questionnaire in this study is reliable.

Classic Assumption Test

Normality Test

In order for the data to be normally distributed, outliers (data that have values outside normal limits) are removed. This method is called trimming. The statistical value can be known by the Kolmogorov-Smirnov Test (liliefors). The criteria for this test is if the obtained significance $> \alpha$, then the sample comes from a normally distributed population. If the obtained significance $< \alpha$, then the sample does not come from a normally distributed population. The level of significance of the test is $= 0.05$. Based on the results of the normality test, obtained a significant value for all variables greater than 0.05 so that it can be concluded that the tested data is normally distributed.

Autocorrelation Test

One way to detect the presence or absence of autocorrelation in this study is the Durbin Watson (DW) test by looking at the DW test. According to Algifari op. cit. Riwukore et al. (2021) certain limits can also be used as a reference to determine the level of autocorrelation, namely: there is autocorrelation <1.10 ; without conclusion if the value $1.10-1.54$; no autocorrelation if the value $1.55-2.46$; without conclusion if the value $2.47-2.90$; no autocorrelation if the value > 2.90 .

Based on the results of the autocorrelation test, it can be seen that the Durbin Watson (DW) value is 2.223 . The DW value lies between 1.55 to 2.46 with the conclusion that there is no autocorrelation between each independent variable so that the regression model formed between each dependent variable, namely performance is only explained by the independent variables, namely mutations (X_1), incentives (X_2), and leadership style (X_3).

Multicollinearity Test

Multicollinearity can be identified in several ways, one of which is by looking at the tolerance and variance inflation factor (VIF) values generated by the independent variables. If the tolerance value is > 0.10 and $VIF < 10$, it can be interpreted that there is

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no multicollinearity in the study. On the other hand, if tolerance is < 0.10 and VIF > 10 , there is a multicollinearity disorder in this study.

From the results of the multicollinearity test, it is known that none of the independent variables has a tolerance value less than 0.10. Likewise, the VIF value of each variable is not greater than 10. Thus, it can be concluded that there is no perfect correlation between the independent variables so this regression model does not have multicollinearity problems.

Heteroscedasticity Test

Sekaran & Bougie (2020) explained that heteroscedasticity testing aims to test whether in the regression model there is a constant inequality of variables from one observation residual to another. If the residual variable from one observation to another observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one with homoscedasticity or no heteroscedasticity.

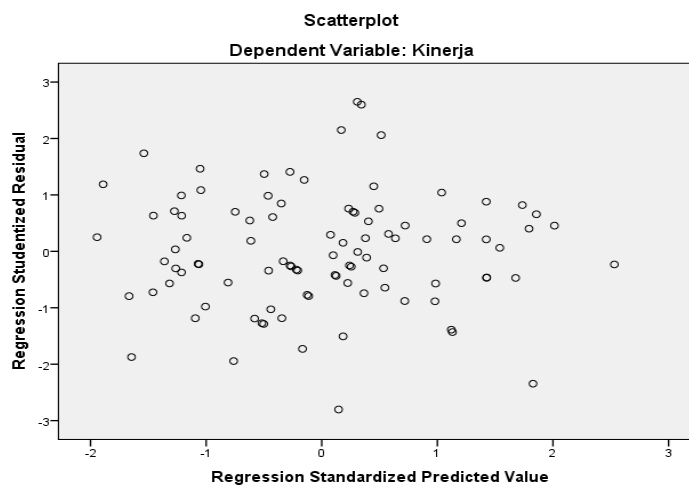


Figure 2. Heteroscedasticity test scatterplot

The results of the heteroscedasticity test in the Figure 2 show that the data is almost evenly distributed both above and below the zero point. Thus, it can be ascertained that the research data does not occur heteroscedasticity in other words, the distribution of the data is the same (homoscedasticity).

Regression Test of Mutation to Performance (t-test)

The results of the t-test calculation in this study can be seen in Table 1. Based on the test, the effect of mutations on performance can be explained by a partial relationship. The output data is processed by SPSS that partially mutation has a positive and significant effect on performance with a significance level of $0.000 < 0.05$. Table 1 informs the regression equation model obtained with constant coefficients and variable coefficients in the unstandardized coefficients column so that the regression equation model is obtained, $Y = 3.710 + 0.667X^1$. Table 1 for employees of the Perumda Air Minum Tirta

Bening Lontar Kota Kupang, obtained $t_{\text{count}} 10.267 > t_{\text{table}} 1.98525$ so H_{01} is rejected and H_{a1} is accepted that there is a mutation effect on performance. Thus, hypothesis 1 succeeded in providing theoretical and empirical information. Table 4 displays the R value which is a symbol of the correlation coefficient value. The correlation value is 0.725 where this value can be interpreted that the relationship between the two research variables is in a strong category. The value of R Square or the coefficient of determination obtained is 0.526 which can be perceived that the mutation-free variable (X_1) has a contribution effect of 52.6% on the performance variable (Y) and 47.4% is influenced by other factors in outside the mutation variable (X_1).

Table 1. Regression test of mutation to performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	R	R Square
	B	Std. Error	Beta				
1 (Constant)	3.710	3.244		1.144	.256		
Mutation (X_1)	.667	.065	.725	10.267	.000	.725 ^a	.526

a. Dependent Variable: Performance (Y)

Source: SPSS output processed by researchers, 2022

Regression Test of Incentive to Performance (t-test)

Table 2. Regression test of incentive to performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	R	R Square
	B	Std. Error	Beta				
1 (Constant)	17.112	5.067		3.377	.001		
Incentive (X_2)	.278	.071	.372	3.907	.000	.372 ^a	.138

a. Dependent Variable: Performance (Y)

Source: SPSS output processed by researchers, 2022

The output data is processed by SPSS that partially incentives have a positive and significant effect on performance with a significance level of $0.000 < 0.05$. Table 2 informs the regression equation model obtained with constant coefficients and variable coefficients in the unstandardized coefficients column so that the regression equation model is obtained, $Y = 17.112 + 0.278X_2$. Table 12 for the employees of the Perumda Air Minum Tirta Bening Lontar Kota Kupang, obtained $t_{\text{count}} 3.907 > t_{\text{table}} 1.98525$ so that H_{02} is rejected and H_{a2} is accepted that there is an incentive effect on performance. Thus, hypothesis 2 succeeded in providing theoretical and empirical information. Table 2 shows a correlation value of 0.372 where this value can be interpreted that the relationship between the two research variables is in the moderate category. Through Table 2, it is also obtained that the R Square value or the coefficient of determination obtained is 0.138 which can be perceived that the incentive-independent variable (X_2) has a contribution effect of 13.8% on the performance variable (Y) and another 86.2% is influenced by other factors outside the incentive variable (X_2).

Regression Test of Leadership Style to Performance (t-test)

Table 3. Regression test of leadership style to performance

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	R	R Square
		B	Std. Error	Beta				
1	(Constant)	10.786	2.632		4.099	.000		
	Leadership Style (X ₃)	.595	.060	.716	9.983	.000	.716 ^a	.512

a. Dependent Variable: Performance (Y)

Source: SPSS output processed by researchers, 2022

The output data is processed by SPSS that partially leadership style has a positive and significant effect on performance with a significance level of 0.000 < 0.05. Table 3 informs the regression equation model obtained with constant coefficients and variable coefficients in the unstandardized coefficients column so that the regression equation model is obtained, $Y = 10.786 + 0.595X_3$. Table 6 for the employees of the Perumda Air Minum Tirta Bening Lontar Kota Kupang, obtained t count 9.983 > t table 1.98525 so H₀₃ is rejected and H_{a3} is accepted that there is an influence of leadership style on performance. Thus, hypothesis 3 succeeded in providing theoretical and empirical information. Table 3 displays the R value which is a symbol of the correlation coefficient value. The correlation value is 0.716 where this value can be interpreted that the relationship between the two research variables is in a strong category. Through Table 3, it is also obtained that the R Square value or the coefficient of determination obtained is 0.512 which can be perceived that the independent variable leadership style (X₃) has a contribution effect of 51.2% on the performance variable (Y) and 48.8% other influenced by other factors outside the leadership style variable (X₃).

Multiple Linear Regression Test

Table 4. Effect of mutation, incentives and leadership style on performance

Model		Sum of Squares	df	Mean Square	F	Sig.	R	R Square
1	Regression	1454.418	3	484.806	52.087	.000	.792 ^a	.627
	Residual	865.603	93	9.308				
	Total	2320.021	96					

a. Dependent Variable: Performance (Y)

b. Predictors: (Constant), Leadership Style (X₃), Incentives (X₂), Mutation (X₁)

Source: SPSS output processed by researchers, 2022

Based on Table 4, it is known that the dependent variable has a F_{count} value of 52.087 and the F_{table} value with N = 97 is 2.70. Thus the value of F_{count} > F_{table} or 50.087 > 2.70. Meanwhile, the significance level is smaller than the set significance level, which is 0.000 < 0.05. This H₀₄ is rejected and H_{a4} is accepted that there is a simultaneous effect of the mutation, incentives, and leadership style variables on performance.

The correlation value is 0.792 which can be explained that the relationship between the independent variable and the dependent is in a strong category. The value of R Square or the coefficient of determination which shows how good the regression model formed by the interaction of the independent variable and the dependent variable is. The R square value obtained is 0.627 which can be interpreted that the independent variable X has a 62.7% contribution effect on the Y variable and 37.3% is influenced by other factors outside the X variable.

Table 5. Coefficient

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	2.368	3.853	
Mutation (X ₁)	.413	.077	.449
Incentive (X ₂)	-.030	.057	-.040
Leadership Style (X ₃)	.367	.078	.442

Source: SPSS output processed by researchers, 2022

Table 5 informs the regression equation model obtained with constant coefficients and variable coefficients in the unstandardized coefficients column B. Based on the table, the regression equation $Y = 2.368 + 0.413X_1 - 0.030X_2 + 0.367X_3$

DISCUSSION

Analysis of the Effect of Mutations on Performance

Based on the results of testing the effect of mutation on performance, it is known that the mutation has a partial and significant effect on performance. This means that hypothesis 1 is accepted that there is a significant effect between partial mutations on employee performance at the Perumda Air Minum Tirta Bening Lontar Kota Kupang. The results of this study are in accordance with what was reported by Hanum (2017) that mutations have a close relationship with each other and influence each other's performance. In addition, it was also reported that mutations have a high level of power on employee performance because they have a positive and significant relationship between mutations and employee performance. The coefficient of determination from the results of this study was 52.6% or not much different from the research results reported by Putri et al. (2018) that employee mutations affect employee performance by 56.5% or are categorized as having a strong relationship.

The existence of a positive and significant relationship between mutations on employee performance in this study shows that mutation is an important variable in improving employee performance so the role of leadership is needed in periodically transferring employees for career advancement to employees, of course, the aim is to improve and improve the performance of employees. This statement is by the opinion of Saing (2018) that the implication is that mutations have a very important role individually in improving employee performance so that organizational goals are expected to be achieved. This is evidenced by the results of research by Kurniawan et al. (2020) the

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mutation of employees who work as auditors play a role in increasing auditor productivity which is shown through the performance of the transferred employees.

Rudito (2021) explains that if there is an effort to transfer employees, it will improve the performance of the employees themselves. This is because mutations have direct and indirect effects on efforts to improve employee performance. The implementation of employee transfers has many benefits and goals that greatly affect the ability and willingness of employees to work which results in an advantage for the company itself. This employee transfer is one of the methods in the management development program that serves to increase the overall effectiveness of managers in their work and positions by expanding their experience and familiarizing themselves with various aspects of the company's operations. Based on the description and results of existing research, it can be concluded that mutations have an influence on employee performance.

If the procurement of mutations is not carried out properly, it will have a negative, insignificant, and insignificant impact on performance. This is as reported by Yuliana (2020) that the mutation program was carried out for employees working at PT. Pos Indonesia Solok does not affect employee performance. Likewise, it was reported by Habibi (2015) that employee transfers carried out on employees working at the Badan Pertanahan Nasional Kantor Wilayah Kalimantan Barat did not have a significant effect on employee performance. The results of the two studies found that the cause was competence, where the placement of employees through mutations was not by the competencies possessed by employees so it did not have an impact on improving the performance of employees.

Analysis of the Effect of Incentives on Performance

Based on the results of testing the effect of incentives on performance, it is known that the incentives have a partial and significant effect on performance. This means that hypothesis 2 is accepted that there is a significant influence between incentives partially on the performance of employees at the Office of Perumda Air Minum Tirta Bening Lontar Kota Kupang. The empirical finding that there is a positive and significant effect between incentives on employee performance is in accordance with that reported by Yusuf & Asyhari (2017) who reported that the provision of incentives had a positive and significant effect on the performance of employees. That is, providing incentives to employees is an organizational strategy or leadership to improve employee performance.

Prianggara (2020) explains that incentives can be a way to improve employee performance because according to the results of research finding incentives, employees become more enthusiastic at work which has a positive impact on achieving organizational or company goals, namely increasing product sales at the Matahari Departemen Store Bencoolen Mall. Sabran & Norjanah (2019) reports that every one unit increase in the incentive variable will increase employee performance by 0.565 and vice versa, if the incentive variable is lowered, employee performance will also decrease by 0.565.

Incentives as a means of motivation that encourage employees to work with optimal abilities, which are intended as extra income beyond the salary or wages that have been determined. The provision of incentives is intended to meet the needs of employees and their families. According to Widodo (2015), incentives are a value for employees to motivate employees for their work and successful performance.

The empirical phenomenon in the results of this study found that the value of the coefficient of determination or R-Square (R^2) value of 0.138 indicates the attachment between the incentive variables on the performance of employees at Perumda Air Minum Tirta Bening Lontar Kota Kupang is in the weak category. This is by Chin (1998) opinion that the R-Square value is categorized as strong if it is more than 0.67, moderate if it is between 0.33-0.66, and weak if it is lower than 0.33. Based on the value of the coefficient of determination, the incentives that have been carried out in the organization of the Perumda Air Minum Tirta Bening Lontar Kota Kupang need to be improved or increased again.

For this reason, the provision of incentives to employees is more oriented toward providing material in the form of money, either bonus, commissions, or compensation to employees. Is as stated by Zulkarnaen & Suwarna (2016) that providing incentives to employees in the form of material is very helpful as an additional salary given every month so that employees become good as evidenced by the statement that the work process is borne according to the target. Furthermore, it was reported that if the incentives were directed at providing material incentives, it would have an effect of 72.1% on the completion of employee responsibilities to complete the work assigned by the organization or leadership.

Meanwhile, the results of this study are not by the results of the research reported by Marhumi & Nugroho (2018), Citra et al. (2020), and Arrahman et al. (2021) that the incentive variable has no positive and insignificant effect on employee performance. This may be due to the implementation of incentives that are not by the work environment, workload, and the results of the work carried out by employees. This opinion, as stated by Arrahman et al. (2021) that one of the reasons for declining employee performance is because employees feel that the company is not wise in carrying out incentives so that employees are not optimal in carrying out work for the company. Citra et al. (2020) stated that there was an insignificant effect of providing incentives on employee performance because the incentives obtained by employees were not by the performance carried out, where the incentives provided were not sufficient for employees so that it had a bad impact. Based on the description and results of existing research, it can be concluded that incentives influence employee performance.

Analysis of the Effect of Leadership Style on Performance

Based on the results of testing the influence of leadership style on performance, it is known that the leadership style has a partial and significant effect on performance. This means that hypothesis 3 is accepted that there is a significant influence between leadership style partially on employee performance at the Perumda Air Minum Tirta

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Bening Lontar Kota Kupang. There is a close relationship between leadership style and employee performance, as reported by several researchers. Tumengkol et al. (2020) explains that leadership style is very strategic and important in performance as one of the determinants of success in achieving the mission, vision, and goals of the organization, so that leadership style has a positive and significant influence on employee performance.

Agustin (2021) reports that there is a strong relationship between leadership style and employee performance, where if the rating score of the leadership style and performance variables is on a good scale, it will have a direct influence on the leadership style on employee performance. Suwarno & Bramantyo (2019) stated that every leader in the organization has a different character and personality, each of which has an impact on employee performance. How much influence the character and personality of the leader has in improving employee performance depends on how much the leader can act and behave that can motivate employees to always improve the performance of their employees. These behaviors and actions are values, norms, ethics, freedom, giving trust, supervision, ready to accept criticism, constructive suggestions, firm and respecting creativity, innovation and motivation.

Riwukore (2010) states that leadership that does not have a work program, control, supervision, sanctions, motivation, unclear division of labor is quite difficult to improve performance, because this is too loose so that employees work arbitrarily just as a routine. This is the worst leadership style in an organization. Meanwhile, the coefficient of determination or R-square in this study is 0.512 which indicates a strong (moderate) relationship between leadership style and employee performance. This is in accordance with the opinion of Chin (1998) which states that the R-Square value is categorized as very strong if it is more than 0.67, moderate if it is between 0.33-0.66 and weak if it is lower than 0.33. The existence of a strong relationship between leadership style variables on performance shows the role of leadership is very strategic and important in an organization. Therefore the challenge in developing a clear organizational strategy lies mainly with the organization on the one hand and depends on the leadership. Leaders must provide insight, arouse pride, and foster respect and trust from their subordinates, because this is closely related to improving the performance of subordinates to achieve organizational goals.

Based on the description of the research results above, shows that leadership style can be a strategy for improving employee performance. However, the implementation of the leadership style is only a conceptual model of the company's leadership in carrying out their duties. This is because there is no guarantee that changing leadership will always be the same leadership style. Leadership style is a reflection of one's ability to influence individuals or groups. A leader must be able to maintain harmony between the fulfillment of individual needs with individual direction on organizational goals. An effective leader is a leader who recognizes the important strengths contained in an individual or group and is flexible in the approach used to improve the performance of the entire organization. The success of a leader is marked by the success of his employees or subordinates in carrying out the tasks and responsibilities given.

Improving employee performance in an organization is very important because it will have a positive impact on the organization and is expected to increase the effectiveness and efficiency of the organization. One way is through the creation of an effective leadership style. Based on the description and results of existing research, it can be concluded that leadership style influences employee performance.

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Based on the results of testing the effect of the mutation, incentives, and leadership style have a significant effect on performance. There is a simultaneous influence of the mutation variable along with other variables as reported by several researchers, namely Sabar et al. (2017), Putri et al. (2018), and Saing (2018) who reported that simultaneous mutations had a positive and significant effect on employee performance. Furthermore, Kurniawan et al. (2020) state that mutations in influencing performance cannot be done alone but also by other variables, meaning that simultaneous mutations are very positive and significant in their effect on employee performance.

Another variable along with mutation variables that have a simultaneous effect on performance is incentives. This is as reported by Dinsar (2021) that mutation and incentive variables have a positive and significant effect on performance with a coefficient of determination of 80.8% which explains that the independent variable mutation and intensive can explain the dependent variable, namely employee performance. However, if the leadership style and mutations in this study have been able to partially increase the effectiveness of employee performance, the existing incentives may not affect employee performance. This is as reported by Marhumi & Nugroho (2018) that the incentive variable along with other variables only has an R square value of 0.333 or 33.3% which indicates that the ability of the independent variable is not strong enough to explain the dependent variable performance and the rest is as much as 66.7% can be explained by other variables that affect the performance variable.

In achieving the organizational goals that have been set, the leader performs his duties, assisted by other leaders along with their employees. The success of the leader in carrying out his duties will be influenced by the contribution of other parties. This means that leadership performance will be influenced by individual performance, if individual performance is good it will affect leadership performance and organizational performance. The predictor that affects the success of the leader's performance is leadership style (Riwukore, Alie, et al., 2021). Suryani (2018) reports that there is a very strong influence between leadership style on employee performance.

Implications

The implication of this research is that mutations, incentives, and leadership styles are good strategies to improve the performance of employees considering that the association between these variables is very strong.

CONCLUSIONS

Based on the results of the data analysis of the effect of mutations, incentives, and leadership styles, either partially or simultaneously on the performance of employees at the Perumda Air Minum Tirta Bening Lontar Kota Kupang, the three variables have a positive and significant effect on employee performance. These three predictors need to be a concern of the organization because these three variables affect the performance of employees in the organization for the better.

Limitations

The limitations of this research are: (1) the scientific discipline used in the research is management science, especially human resource management; (2) the focus of the research is only on Perumda Air Minum Tirta Bening Lontar Kota Kupang; (3) this study uses quantitative analysis methods with the help of SPSS version 25 analytical instruments or tools; (4) this research is carried out within a period of 5 months, namely January 2022 to May 2022; and (5) many variables that affect performance as endogenous variables and in this study the exogenous variables were limited by variables: mutations, incentives, and leadership styles.

Recommendations

For this reason, some recommendations that can be made are to improve the performance of employees at the Office of Perumda Air Minum Tirta Bening Lontar Kota Kupang, it is necessary to pay attention to all indicators in the variables of mutation, incentives, and leadership style.

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