
The Influence of Situational Leadership Style, Emotional Intelligence, and Work Discipline on Employee Performance at The Bangkalan Pratama KPP

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ABSTRACT

This study examines the influence between situational leadership style, emotional intelligence, and work discipline on employee performance at KPP Pratama Bangkalan. The sample in this study were 77 employees at the Bangkalan Primary Tax Service Office. In writing this thesis, the author uses primary data collection techniques, which are obtained by distributing Likert scale questionnaires. The results showed that partially the variables of situational leadership style, emotional intelligence, and work discipline had a significant effect on employee performance, at the Bangkalan Primary Tax Service Office simultaneously the variables of situational leadership style, emotional intelligence, and work discipline had an effect on employee performance, at the Bangkalan Primary Tax Service Office.

Keywords: situational leadership style, emotional intelligence, work discipline, employee performance.

1. INTRODUCTION

In the era of globalization and rapid technological advancement, organizations are required to continuously enhance their competitiveness and service quality. One of the key factors determining organizational success—especially in public institutions such as the Pratama Tax Office (KPP) Bangkalan—is employee performance. Strong performance reflects task effectiveness and contributes to achieving organizational goals (Mangkunegara, 2017; An et al., 2020).

Employee performance is influenced by various factors, including leadership style, emotional intelligence, and work discipline (Kasmir, 2016). Situational leadership allows leaders to adapt their approach based on the condition and readiness of subordinates (Siagian, 2016; Thoha, 2015), and has been shown to positively affect performance (Dermawan, 2018; Hamzah et al., 2023).

Emotional intelligence—the ability to manage emotions and maintain positive relationships—also significantly impacts employee performance, particularly in high-pressure work environments such as tax offices (Wibowo, 2016; Nurhab et al., 2022). Meanwhile, work discipline reflects employees' commitment and compliance with organizational rules, which fosters a productive work culture (Hasibuan, 2018; Izzah & Ardiani, 2018).

KPP Pratama Bangkalan plays a strategic role in national revenue collection, making employee performance a critical element. However, challenges such as lack of

motivation, inappropriate leadership styles, and weak discipline often hinder optimal performance.

This study is novel in combining situational leadership, emotional intelligence, and work discipline as independent variables, with employee performance as the dependent variable, focusing on a public sector case study. The findings are expected to provide strategic recommendations for improving human resource management and enhancing employee performance in KPP Pratama Bangkalan.

2. LITERATURE REVIEW

Situational leadership style

Situational leadership style is a leadership approach that emphasizes a leader's flexibility in adapting their style to the condition and readiness of their subordinates. Developed by Hersey and Blanchard, this approach asserts that there is no single best leadership style applicable to all situations. Instead, effective leadership depends on the leader's ability to assess the situation and align their behavior with the needs and characteristics of their followers. In the Situational Leadership Theory model, Hersey and Blanchard propose that a leader must be capable of recognizing the readiness level of their subordinates, which includes their competence and commitment to perform a specific task. Based on these factors, leaders can apply one of four styles: telling, selling, participating, or delegating. A situational leader must be responsive to changes in the workplace and able to adjust their interactions depending on the skills and motivation levels of each employee. Research has shown that leaders who can adapt their approach based on these dynamics tend to foster higher performance, engagement, and satisfaction among their team members. This adaptability is especially critical in modern organizations facing rapid technological, demographic, and competitive changes.

The fundamental principle of situational leadership lies in the leader's ability to diagnose the readiness level of their team and select an appropriate leadership style accordingly. Hersey and Blanchard define readiness through two dimensions: ability and willingness. Ability refers to an individual's knowledge and technical skills, while willingness reflects their confidence and motivation to accomplish a task. Leaders are expected to carry out three main steps in this process: assessing the situation, adjusting their leadership style, and implementing the appropriate strategy. This model is dynamic and requires emotional intelligence, sensitivity, and effective communication. The balance between task-oriented and relationship-oriented behavior becomes essential, where leaders must not only give direction but also provide emotional and motivational support depending on the context.

Situational leadership plays a vital role in organizational success. First, it enhances employee performance by aligning leadership behavior with individual capabilities. Second, it improves job satisfaction and strengthens employee loyalty by making team members feel supported and understood. Third, it is particularly effective in times of change or uncertainty, as leaders can shift from a directive to a participative approach based on what the situation demands. Fourth, it helps foster employee development by gradually increasing autonomy and responsibility, thereby creating a more capable and independent workforce. These advantages make situational leadership not only a practical but also a strategic leadership model in today's organizational landscape.

The effectiveness of situational leadership is influenced by several factors. These include the leader's personal characteristics, such as emotional intelligence and adaptability, as well as the traits of subordinates, particularly their skills and motivation levels. The nature of the task also matters—routine tasks may allow for delegating, while complex or high-risk tasks may require a more directive style. Organizational culture can

further shape leadership practices, as hierarchical cultures tend to favor more structured approaches, whereas participatory cultures encourage shared decision-making. External environmental factors, such as technological changes or market pressures, may also dictate the appropriateness of certain leadership styles. Therefore, situational leadership is deeply contextual and requires leaders to be both analytical and flexible.

To evaluate the application of situational leadership, several indicators can be used. These include the leader's ability to give clear instructions and direct actions (telling), provide motivation and explanation to build understanding and commitment (selling), encourage employee involvement in decision-making (participating), and effectively delegate tasks to competent and motivated subordinates (delegating). These indicators reflect how well a leader can adjust their style based on the needs and readiness of their team. Studies have found that leaders who use these styles appropriately tend to enhance employee productivity and organizational outcomes. In conclusion, situational leadership is a dynamic and adaptable model that, when applied thoughtfully, leads to more responsive, empowered, and high-performing teams.

Emotional Intelligence:

Emotional intelligence is an individual's ability to recognize, understand, manage, and express emotions effectively—both their own and those of others. This concept was popularized by Daniel Goleman, who emphasized that emotional intelligence plays a vital role in a person's success, especially in the workplace. Goleman (2000) divided emotional intelligence into five main dimensions: self-awareness, self-regulation, self-motivation, empathy, and social skills. Self-awareness reflects the ability to recognize personal emotions, while self-regulation is the ability to manage emotions in a healthy way. Self-motivation refers to an internal drive to achieve, empathy is the ability to understand others' feelings, and social skills reflect the capacity to build effective relationships.

In the workplace, emotional intelligence is crucial as it helps individuals cope with pressure, foster teamwork, and make wise decisions. Employees with high emotional intelligence tend to have strong commitment, adaptability, and harmonious working relationships. Emotional intelligence is influenced by various factors, such as parenting, social environment, education, life experiences, personality, and psychological and physical conditions. Research has shown that emotional intelligence can be developed through training and experience. Therefore, many organizations have begun incorporating emotional intelligence into human resource development programs, as it is considered a key factor in improving employee performance, job satisfaction, and loyalty.

Work discipline

Work discipline is a crucial component of human resource management that reflects the level of employee compliance and responsibility towards organizational rules, policies, and values. Discipline not only relates to attendance or punctuality but also demonstrates an individual's moral awareness and work ethics in consistently and responsibly carrying out their duties. Hasibuan (2014:193) defines work discipline as “the awareness and willingness of a person to obey all company regulations and applicable social norms.” Sutrisno (2010:86) adds that discipline is an attitude of respect for applicable rules accompanied by the awareness to implement them properly. Mangkunegara (2017:129) explains that work discipline is a managerial tool used by managers to communicate with employees to change behavior through guidance and exemplary leadership. Work discipline consists of positive discipline, based on self-awareness, and negative discipline, driven by pressure or sanctions. Factors influencing work discipline include leadership example, clarity of rules, fairness in sanctioning, supervision, and work motivation and satisfaction (Siagian, 2010:305). Indicators of discipline include adherence to rules,

attendance and punctuality, effective use of working time, responsibility for assigned tasks, and obedience to supervisor orders (Mangkunegara, 2017:132). Good work discipline is essential to enhance employee productivity and professionalism, as well as support smooth organizational operations.

Employee Performance

Employee performance is one of the main indicators used to assess the effectiveness of an organization, both in the private and public sectors. In the context of public organizations such as Tax Service Offices (KPP), employee performance plays a crucial role because it directly affects the quality of public services and the achievement of institutional targets. According to Mangkunegara (2017:67), performance is the result of work in terms of both quality and quantity achieved by an employee in carrying out tasks according to the responsibilities assigned. This implies that performance does not only focus on output but also on how the work process is carried out efficiently, effectively, and in accordance with organizational standards.

Rivai (2018:309) explains that employee performance is influenced by several factors such as ability, motivation, work environment, leadership, and reward systems. Employees who possess strong competencies, supported by effective leadership and a conducive work environment, are more likely to deliver optimal performance. Employee performance is not formed automatically; rather, it is shaped by a variety of internal and external factors. Understanding these factors is essential for organizations to take strategic actions aimed at continuously improving employee performance.

According to Simamora (2016:325), the key factors influencing employee performance include ability, motivation, leadership style, work environment, work discipline, emotional intelligence, and reward systems. Ability refers to the knowledge, skills, and competencies employees possess to complete their tasks. Motivation, both intrinsic and extrinsic, drives the level of effort employees invest in their duties. Leadership style plays a vital role in shaping employee morale, direction, and behavior. A supportive and safe work environment enhances employee concentration and effectiveness. Work discipline reflects the extent to which employees comply with rules and fulfill their responsibilities, while emotional intelligence affects how well employees manage their emotions, interact with others, and handle work pressure. Lastly, fair and transparent reward and career systems can boost morale and employee loyalty, contributing positively to performance.

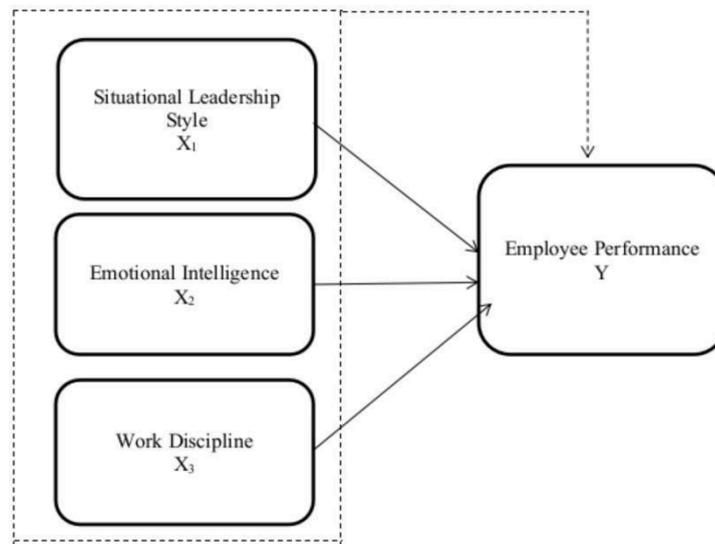
To assess employee performance, organizations require objective and measurable indicators that accurately reflect the employee's accomplishments. Gomes (2003:135) outlines several key indicators for evaluating employee performance: work quality, work quantity, timeliness, work effectiveness, and independence. Work quality refers to how well employees meet predetermined standards, demonstrating accuracy and precision. Work quantity measures the volume of work completed within a given timeframe. Timeliness evaluates how effectively employees meet deadlines. Work effectiveness highlights the efficient use of resources such as time, energy, and cost to achieve maximum output. Independence reflects employees' ability to carry out tasks without constant supervision, indicating initiative, responsibility, and problem-solving skills.

By utilizing these indicators, organizations can gain a comprehensive understanding of employee performance across multiple dimensions. Such comprehensive assessments not only provide valuable feedback to employees but also serve as a foundation for managerial decisions related to promotions, training, and career development.

3. RESEARCH METHOD

Conceptual Framework

The analysis model in this study is as shown in Figure1 below:



Information:



: Simultaneous Effect Line

: Partial Effect Line

Figure 1 Conceptual Framework
Source: Processed by the author (2025)

Hypothesis

The hypothesis is a temporary answer to the formulation of research problems, it is said to be a temporary answer because the answer is still presumptive of the existing problem, and still has to be proven. So what can be done is to answer first while still presumptive. A hypothesis will be accepted if the data collected supports the statement. The following is a research hypothesis based on the framework above:

1. The effect of situational leadership on employee performance
H1: situational leadership partially affects employee performance at the Bangkalan Primary Tax Service Office.
2. The effect of emotional intelligence on employee performance
H2: emotional intelligence partially affects employee performance at the Bangkalan Primary Tax Service Office.
3. The effect of work discipline on employee performance
H3: work discipline partially affects employee performance at the Bangkalan Primary Tax Service Office.
4. Simultaneous influence
H4: situational leadership, emotional intelligence, and work discipline simultaneously affect employee performance at the Bangkalan Primary Tax Service Office.

Type of Research

This research is a causal associative research, in accordance with the research methodology applied. The purpose of causal associative research according to Sugiono (2013: 16) is to identify causative problems between two or more variables. This study only discusses the effect of situational leadership style, emotional intelligence, and work discipline on employee performance. situational leadership style, emotional intelligence, and work discipline as independent variables and employee performance as dependent variables.

Population and Research Sample

Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2009: 80). The number of employees of the Bangkalan Primary Tax Service Office is 77 people. The population in this study were all 77 employees of the Bangkalan Primary Tax Service Office. This research was conducted on the entire population. Thus, the method used in this study is a census.

Data Analysis

The purpose of data analysis is to obtain relevant information contained in the data and use the results to solve a problem (Ghozali, 2016: 3). Data analysis in this study was processed using Statistical Package For Social Sciences (SPSS) software version SPSS 20 for Windows. Data analysis in this study includes validity and reliability tests, classical assumption tests, regression tests, coefficient of determination tests, and hypothesis testing.

Place and Time of Research

This research was conducted at the Bangkalan Primary Tax Service Office, which is located on Jl. Soekarno Hatta No.1, RW.08, Kemayoran, Kec. Bangkalan, Bangkalan Regency, East Java. The research implementation time was from April to May 2025.

1. RESULTS AND ANALYSIS

Normality test

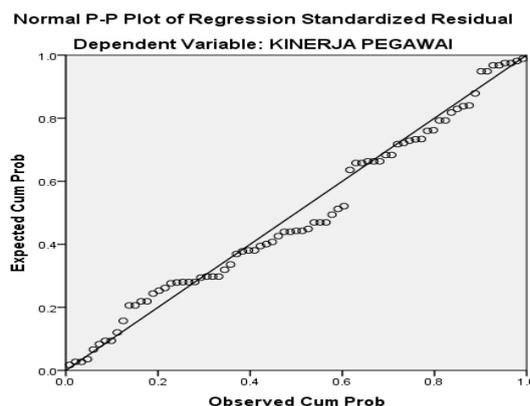


Figure 2

Normality Test Chart

Source: Data Processing Results, 2025

Based on the test results in Figure 2, it can be seen that the distribution of existing data has followed the diagonal line between 0 and the intersection of the X and Y axes. So it can be concluded that the data used in this study is declared normal and has met the requirements of the normality test.

Multicollinearity Test

Tabel 1
Multicollinearity Test Results
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Situational Leadership (KS)	0.927	1.078
Emotional Intelligence (KE)	0.919	1.088
Work Discipline (DK)	0.975	1.026

a. Predictors: (Constant), SITUATIONAL LEADERSHIP, EMOTIONAL INTELLIGENCE, WORK DISCIPLINE

b. Dependent Variable: EMPLOYEE PERFORMANCE

Based on table 1, it can be seen that the VIF value of each independent variable (situational leadership, emotional intelligence, work discipline) used in this study is <10, while the tolerance value of each variable is > 0.10. So it can be stated that all independent variables used in this study have met the provisions or requirements in the multicollinearity test, so it is said to be free from multicollinearity.

Heteroscedasticity Test

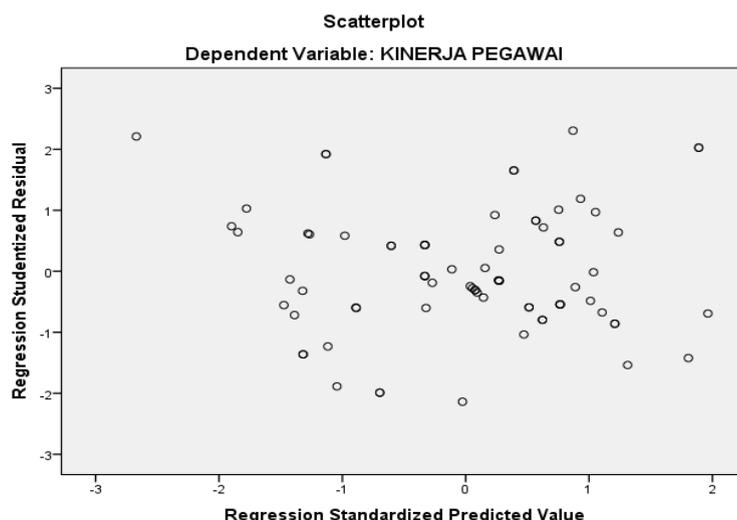


Figure 3
Heteroscedasticity Test Graph

Source: Data Processing Results, 2025

Based on Figure 3, it can be seen that the points in the image are randomly scattered and do not form a certain pattern. So it can be concluded in this regression model, no heteroscedasticity occurs.

Multiple Linear Regression Analysis

Tabel 2
Multiple Linear Regression Analysis Result
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1_ (Constant)	6.974	2.223		3.136	.002

Situational Leadership (KS)	.439	.042	.611	10.403	.000
Emotional Intelligence (KE)	.183	.036	.295	5.007	.000
Work Discipline (DK)	.431	.054	.458	7.993	.000

a. Dependent Variable:EMPLOYEE PERFORMANCE

Source: Data Processing Results, 2025

From the multiple linear regression equation, it can be concluded:

1. Constant value constant
The constant constant value (α) is 6.804, meaning that if all independent variables (KS, KE, DK = 0) then Employee Performance (PP) is 6.804.
2. Situational Leadership
The coefficient value of the Situational leadership variable is 0.439. The positive sign explains that the situational leadership variable has a unidirectional (positive) relationship with the employee performance variable (KP). So it can be interpreted that every increase in situational leadership, then Employee Performance (KP) will increase. Assuming other independent variables are costumes.
3. Emotional Intelligence
The coefficient value of the Emotional Intelligence variable is 0.183. The positive sign explains that the Emotional Intelligence variable has a unidirectional (positive) relationship with the employee performance variable (KP). So it can be interpreted that every increase in Emotional Intelligence, then Employee Performance (KP) will increase. Assuming other independent variables are costumes.
4. Work Discipline
The coefficient value of the Work Discipline variable is 0.431. The positive sign explains that the work discipline variable has a unidirectional (positive) relationship with the employee performance variable (KP). So it can be interpreted that every increase in work discipline, then employee performance (KP) will increase. Assuming other independent variables are costumes.

Coefficient Determination (R²)

Tabel 3
Coefficient Determination Test Result
Model Summary^b

Mode l	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.876 ^a	.767	.757	2.006

a.

Predictors: ((Constant), KS, KE, DK)

b. Dependent Variable: KP

Source: Data Processing Results, 2025

Based on table 3, it can be seen that the R square value of 0.767 or 76.7% is the magnitude of the contribution of the independent variable to the dependent variable and 23.3% is explained by other variables outside the research model. while the R value is 0.876 or 87.6%, where the correlation of independent variables (situational leadership, emotional intelligence, and work discipline), has a strong enough relationship to explain the dependent variable (employee performance).

Partial test (t test)

**Tabel 4
T Test Result
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	6.974	2.223		3.136	.002
1 Situational Leadership (KS)	.439	.042	.611	10.403	.000
Emotional Intelligence (KE)	.183	.036	.295	5.007	.000
Work Discipline (BO)	.431	.054	.458	7.993	.000

a. Dependent Variable: EMPLOYEE PERFORMANCE

Source: Data Processing Results, 2025

Based on table 4, it is explained about how much influence the independent variable has on the dependent variable. Then the hypothesis results can be described as follows:

1. Testing the hypothesis of Situational Leadership (KS) on Employee Performance (KP). Sig. value of t test for Situational Leadership (KS) variable is 0.000 or <0.05. So it can be concluded that the first hypothesis which states that Situational Leadership (KS) has a partial effect on employee performance is accepted.
2. Hypothesis testing of Emotional Intelligence (KE) on Employee Performance (KP). Sig. value of t test for Emotional Intelligence (KE) variable is 0.000 or <0.05. So it can be concluded that the second hypothesis which states that Emotional Intelligence (EI) has a partial effect on employee performance is accepted.
3. Hypothesis testing of Work Discipline (DK) on Employee Performance (KP). Sig. value of t test for Work Discipline (DK) variable is 0.000 or <0.05. So it can be concluded that the third hypothesis which states that Work Discipline (DK) has a partial effect on employee performance is accepted.

Simultaneous test (F test)

**Tabel 5
F Test Result**

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	965.546	3	321.849	80.003	.000 ^b
	Residual	293.675	73	4.023		
	Total	1259.221	76			

a. Predictors: ((Constant) KS, KE, DK)

b. Dependent Variable: KP

Source: Data Processing Results, 2025

Based on table 5 it can be seen that the F value is 80.003 with a Sig level. 0,000 < 0,05. So it can be concluded that the fourth hypothesis which states that the variables of situational leadership, emotional intelligence, and work discipline simultaneously affect employee performance is accepted.

DISCUSSION

The Influence of Situational Leadership on Employee Performance

The results of statistical testing indicate that situational leadership significantly influences employee performance, as evidenced by a significance level of 0.000 (<0.05), which confirms that the first hypothesis is accepted. This suggests that situational leadership—measured through the telling, selling, participating, and delegating styles—is applied effectively at KPP Pratama Bangkalan.

Leaders in this context are not only directive but also supportive, allowing subordinates the opportunity to contribute ideas in solving organizational problems. The highest-rated indicator shows that leaders are able to provide clear direction and offer support when needed. This finding supports the notion that leadership plays a critical role in enhancing employee performance.

Siagian (2002) emphasizes that leadership is a determining factor in employee performance, describing it as the behavior of a leader in directing and managing subordinates to fulfill assigned responsibilities. Judge and Robbins (2008:64) define situational leadership as the ability to adapt leadership style according to the maturity level of followers, highlighting the dynamic interaction between leader behavior and follower readiness.

In this model, leaders provide specific instructions, supervise closely, and involve followers in decision-making processes. As followers become more competent, the leader shifts to delegating responsibilities, showing trust and confidence in their abilities. This alignment between leadership behavior and employee needs fosters a sense of support and empowerment, thereby enhancing job performance.

This study aligns with previous findings by Dermawan (2018) and Hamzah et al. (2023), which both concluded that situational leadership has a positive effect on employee performance.

The Influence of Emotional Intelligence on Employee Performance

Based on statistical analysis, emotional intelligence is shown to significantly influence employee performance, as indicated by a significance value of 0.000 (<0.05). This supports the acceptance of the second hypothesis, confirming that emotional intelligence has a partial effect on performance.

Theoretically, employees with stable emotional conditions are better able to tolerate discomfort and remain composed in the face of minor managerial issues. Emotional intelligence is increasingly recognized by scholars and practitioners as a key competency that supports success in organizational settings, especially in dynamic and diverse work environments (Goleman, 2000).

Emotional intelligence contributes to performance enhancement through four essential components: self-awareness, self-regulation, self-motivation, and relationship management. Employees who understand their emotions, recognize their strengths and weaknesses, and can manage their emotions in various situations tend to perform better. Furthermore, they are able to motivate themselves and empathize with colleagues, which supports effective teamwork and collaboration (Salovey & Mayer, 1990).

This study's findings are in line with previous research by Emayanti et al. (2022) and Saputra et al. (2023), both of which found that emotional intelligence has a significant and positive impact on employee performance. These results reaffirm the idea that emotional competence is vital for individual success and organizational effectiveness.

The Influence of Work Discipline on Employee Performance

Statistical analysis reveals that work discipline significantly affects employee performance, as indicated by a significance level of 0.000 (<0.05). Thus, the third hypothesis — that work discipline partially influences employee performance — is accepted.

Discipline is considered one of the key factors in achieving organizational, employee, and societal goals. Good work discipline reflects an employee's internal awareness to perform duties properly (Hasibuan, 2012; Rialmi, 2020). Indicators of work discipline include punctuality in arrival and departure, adherence to workplace rules, compliance with dress codes, responsibility in completing tasks, and consistency in fulfilling daily duties (Mangkunegara & Octorend, 2015).

Disciplinary behavior plays a vital role in shaping organizational order. Indiscipline, on the other hand, can hinder organizational growth. Discipline serves as a means to train and guide employees to follow established rules and ensure organizational order (Sugawara & Nikaido, 2014; Sutrisno et al., 2021).

This study found that employees at KPP Pratama Bangkalan generally demonstrated high levels of discipline. Questionnaire responses show consistent agreement with statements related to punctuality, ethical behavior, adherence to dress codes, and compliance with institutional regulations.

Work discipline not only contributes to achieving organizational objectives but also fosters motivation, work enthusiasm, and the development of employee character to produce high-quality performance (Tyas & Sunuharyo, 2018). Employees who consistently act in line with organizational norms and values are more likely to exhibit superior performance.

These findings are supported by prior studies, such as Daryanti and Widyastuti (2023), who found that work discipline has a significant positive impact on employee performance. Similarly, Rarung et al. (2021) also confirmed the significant positive effect of discipline on employee outcomes.

Simultaneous Influence of Situational Leadership, Emotional Intelligence, and Work Discipline on Employee Performance

The results of the F-test, as presented in Table 5.8, indicate that the combined influence of situational leadership, emotional intelligence, and work discipline on employee performance is statistically significant, with an F-value of 80.003 and a significance level of 0.000 (< 0.05). Thus, the fourth hypothesis — that these variables jointly affect employee performance — is accepted.

This finding highlights that the integration of effective situational leadership, well-managed emotional intelligence, and high work discipline significantly contributes to enhancing employee performance at KPP Pratama Bangkalan. When applied simultaneously, these three factors create a supportive and structured work environment that empowers employees to perform at their best.

The synergy between adaptive leadership behavior, emotional regulation, and consistent discipline not only facilitates the completion of daily tasks but also fosters a productive and motivated workforce. These results emphasize the importance of a holistic approach in human resource strategies to achieve optimal organizational performance.

5. CONCLUSION

Based on the explanations provided in the previous chapter, the following conclusions can be drawn:

1. The first hypothesis, which states that Situational Leadership (KS) has a partial effect on employee performance, is accepted.
2. The second hypothesis, which states that Emotional Intelligence (KE) has a partial effect on employee performance, is accepted.
3. The third hypothesis, which states that Work Discipline (DK) has a partial effect on employee performance, is accepted.

Suggestions

Based on the conclusions presented above, the researcher would like to offer several suggestions that may be considered as input, particularly for the relevant institution—Kantor Pelayanan Pajak Pratama Bangkalan—as well as for future researchers conducting related studies, as follows:

1. It is recommended that the leaders at Kantor Pelayanan Pajak Pratama Bangkalan provide clear and understandable directions to their subordinates, to prevent misinformation when giving one-way instructions. Additionally, leaders should be able to provide support and guidance when the team faces difficulties and challenges. This suggestion is based on the fact that, among the indicators of the telling style, the two aforementioned statements received the highest average scores.
2. For decision-makers at KPP Pratama Bangkalan, it is advisable to maintain and enhance employees' emotional and spiritual intelligence by organizing programs that foster these qualities. For example, emotional intelligence can be improved through activities such as "morning sharing" sessions where employees take turns sharing useful knowledge or information, as well as through the internalization of corporate values.
3. The management team, especially the HR department at Kantor Pelayanan Pajak Pratama Bangkalan, is expected to further enforce discipline fairly among all employees, including both superiors and subordinates. Good workplace discipline can enhance employee performance in carrying out their duties and responsibilities. For instance, conducting regular screenings in each department every morning to check employee attendance according to the specified time limits is one suggested practice.
4. For future researchers:
 - a. It is recommended that future studies consider conducting case studies in government institutions other than Kantor Pelayanan Pajak Pratama Bangkalan, or in private companies, to enable a comparison of findings with this research, which focused on a government institution.
 - b. Future researchers are also encouraged to explore other factors that may influence employee performance, such as the quality of human resource management, employee placement, job training, and others.

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