

1
**THE EFFECT OF DELEGATIVE LEADERSHIP STYLE
 AND NON-PHYSICAL WORK ENVIRONMENT ON EMPLOYEE
 PERFORMANCE ON CV WIRASANDI**

Rizky Dwi Sanjaya ¹, Lefi Agastasia Pratami ², Dwi Mentari Sukma Muldani ³,
 Muhamad Rizky ⁴, Putri Millennia Permata ⁵, Rima Rahmayanti⁶

34
 Widyatama University, Bandung, Indonesia

Corresponding author: rizky.sanjaya@widyatama.ac.id

1
Abstract

This study aims to determine the effect of delegative leadership style variable and non-physical work environment variables on employee performance on CV Wirasandi, Cimahi. This type of research is quantitative research. The sample in this study amounted to 102 employees. Collecting data by using non-probability sampling technique and the analysis method in this study is multiple regression analysis. Furthermore, the technical data processing using Statistical Package for Social Science (SPSS) version 25 software. The results of this study indicate that the delegative leadership style and non-physical work environment have a positive effect on employee performance. Delegative leadership style has no significant effect on employee performance. The non-physical work environment has a significant effect on employee performance.

Keywords: *Delegative leadership style, non-physical work environment, employee performance*

INTRODUCTION

12
 Based on the Government Regulation of the Republic of Indonesia Number 36 of 2021, which is a guideline for employers in repaying company workers/laborers. This wage system by the entrepreneur must be in accordance with government regulations so that wages can be given to workers fairly based on the position and/or job description given by the entrepreneur. Workers who have the same position but are given different job descriptions can have different wages based on how heavy and important the job description is given by the employer. However, lack of knowledge about regulations regarding wages for workers can lead to misunderstandings among workers so as to create unfavorable relationships between co-workers and thus create an uncomfortable non-physical work environment that results in a decrease in employee performance.

This study took the object of research on CV Wirasandi, which is located on Nusa Sari Raya Street No.9, North Cimahi, Cimahi City, is a trading company engaged in garment accessories such as buttons, labels, and so on. To determine the level of employee performance in CV Wirasandi, we conducted a research pre-survey to 30 employees at CV Wirasandi to describe more clearly the condition of employee performance. The survey was conducted by providing statements related to the dimensions of employee performance:

Table 1
 Results of the Pre-survey Questionnaire regarding Employee Performance at CV. Wirasandi

No	Statement	Yes	No
a. Quality of Work			
1	I feel my work is better when compared to other employees	16 53%	14 47%
2	I feel my job quality results exceeding quality standards of work established by the company	17 57%	13 43%

b. Promptness			
1	I can finish work on time	12 40%	18 60%
2	I have been late for work more than twice a month	20 67%	10 33%
c. Inisiative			
1	I always offer help to my colleague who looks difficult in completing.	12 40%	18 60%
2	After my work is finished, I immediately work on other tasks so that I can complete the task before the deadline that has been determined	14 47%	16 53%
d. Capability			
1	The position of the work that I occupy now has nothing to do with work experience that I already have	18 60%	12 40%
2	I was not burdened with the routine of my daily work	16 53%	14 47%
e. Communication			
1	I can establish good communication between co-workers	13 43%	17 57%
2	My supervisor assesses my ability to communicate quite well	18 60%	12 40%

Source: Results of pre-survey questionnaire data processing, 2021

Based on Table 1, it can be seen that employee performance is still relatively low. This can be seen from the percentage on the punctuality dimension or the speed of work completion which shows 67% of employees have been late in completing work more than twice a month, then on the initiative dimension there are 60% of employees who never offer assistance to co-workers who seem to have difficulty in carry out their work, then on the communication dimension there are 57% of employees who cannot establish good communication with colleagues, thus the performance of employees on CV Wirasandi has decreased. Employee performance is influenced by several factors, namely compensation, work environment, organizational culture, leadership, work motivation, work discipline, job satisfaction, communication and other factors (Siagian, 2002).

According to Salusu in (Prasetya, 2017) suggests that: the delegative leadership style is a style that encourages the ability of staff to take initiative. Based on interviews conducted with one of the employees of CV Wirasandi, known to be the leader of CV Wirasandi has a delegative leadership type, this is evidenced by the nature of the leader who is too hands-off to employees, which causes no delegation of information about the tasks assigned to employees, and allows employees to achieve individual targets without any prior direction. This resulted in less than the maximum performance of employees CV Wirasandi. (Suwondo., 2015) suggests that: the dimensions of the non-physical work environment include relationships with fellow co-workers and employee relations with company leaders. In the results of interviews conducted with the leadership of CV Wirasandi, it is known that the non-physical environment in the CV Wirasandi feels uncomfortable and there is no positive atmosphere that can encourage employee morale. This is caused by poor employee relations due to problems regarding ownership of the same position in several employees but getting different wages. This is the cause of the less than optimal performance of CV Wirasandi's employees.

The company certainly wants the achievement of common goals that are effective and efficient, as well as the achievement of goals that can benefit all parties involved, but in reality there are still problems that hinder the achievement of shared goals to the fullest, for example, the lack of solutions to the adverse effects of implementing a delegative leadership style and work environment, uncomfortable non-physical which has an impact on the poor performance of CV Wirasandi's employees. Research conducted by (Arifin Djakasaputra., 2017) states that the delegative leadership style has a significant effect on employee performance. Research conducted by (Elaine Wallace., 2013) states that leadership affects employee commitment. There is also a study conducted by (Shakil, 2020) which states that motivation and the practice of leadership mechanisms have a positive relationship with employee satisfaction. Based on the results of this study, it can be concluded that if the leadership style increases, the employee's performance will be high, and vice versa if the leadership style weakens, the employee's performance will decrease. Research conducted by (Henifah, 2018) states that the non-physical work environment has a positive effect on employee performance. Research conducted by (Chika Ebenezer Duru., 2019) states that if a good office environment is provided for employees, it will help to improve their morale and performance. Based on the results of this study, it can be concluded that the more conducive the non-physical work environment is, the higher the employee's performance, and vice versa the less conducive the non-physical work environment in the company, the lower the level of employee performance. Based on the background of the above problems supported by previous research that has been done, the authors are interested in conducting research with the title "The Influence of Delegative Leadership and Non-physical Work Environment on Employee Performance on CV Wirasandi"

LITERATURE REVIEW

Employee Performance

Employee performance according to (Mangkunegara, 2017) 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. Meanwhile, according to Veithzal, "Performance is a real behavior that is displayed by everyone as work performance produced by employees is a very important thing in the company's efforts to achieve its goals (Bintoro, 2017). According to (Robert L., 2012) indicators that affect performance include: 1) Quantity of results, the amount produced in the number of units measured from employee perceptions of assigned activities. 2) The quality of the results, the level where the results of activities are close to perfect as measured by the employee's perception of the quality of work on the work produced. 3) Attendance, the level of employee attendance in the company can determine employee performance. 4) Ability to work together, measured by the ability of employees to cooperate with colleagues and their environment. According to (Robbins, 2006) employee performance indicators, namely: 1) Quality, 2) Quantity, 3) Punctuality, 4) Effectiveness, 5) Independence. Meanwhile, according to (Afandi, 2018) employee performance indicators are as follows: 1) Quantity of work results, 2) Quality of work results, 3) Efficiency, 4) Work discipline, 5) Initiative, 6) Accuracy, 7) Leadership, 8) Honesty, 9) Creativity. The Performance Dimensions that are used as benchmarks according to (Fahmi, 2017) are, 1) Quality, namely the level of error, damage, accuracy. 2) Quantity, namely the number of jobs produced. 3) The use of time at work, namely the rate of absenteeism, tardiness, effective working time/lost working hours. 4) Cooperate with other people at work.

Delegative Leadership Style

According to (Hasibuan, 2016), leadership is the way a leader influences the behavior of subordinates, so they want to work productively to achieve the company's organizational goals. According to Rivai in (Prasetya, 2017) states that the type of person who has a delegative style is having the ability of his staff or followers to do what they want to do. Meanwhile, according to (Permadi, 2006) said that in the leadership style of the delegative type found the values of the delegation of power or the value of very high trust from a superior to a subordinate. According to (Hasibuan, 2016), the indicators of delegated leadership are as follows: 1) Leaders delegate more authority to subordinates, 2) More decisions are made by subordinates, 3) Subordinates are free to express suggestions and opinions. The indicators of the delegative leadership style according to Tambunan in (Prasetya, 2017), namely: a) Giving tasks to subordinates with a few orders, b) Giving assignments based on the abilities of subordinates, c) Establishing relationships with outside parties, d) Delegating subordinates to find ways to achieve goals.

Non-Physical Work Environment

According to (Sedarmayanti, 2009) non-physical work environment is all conditions that occur related to

work relations, both relationships with superiors and relationships with fellow co-workers or relationships with subordinates. Meanwhile, according to Sugito and Sumartono in (Setyadi, 2015) revealed that: the non-physical work environment consists of smooth communication, good relations between employees and leaders, or fellow employees. Meanwhile, (Wursanto, 2009) mentions the psychic work environment as: "something that concerns the psychological aspect of the work environment". According (Zermatasari, 2011) suggests that there are 6 indicators in the non-physical work environment, namely: 1) The level of knowledge of the work structure, 2) The level of responsibility for the work that has been given, 3) The level of attention given by the leader, 4) The level of support provided given by the leader, 5) The level of cooperation between group, 6) Smooth communication between co-workers and superiors. The indicators/dimensions of the Non-Physical Work Environment according to Sedarmayanti in (Karo, 2017), are: 1) Work structure, 2) Responsibilities, 3) Awards, 4) Smooth communication.

Theoretical Framework and Hypothesis

The thinking framework is a conceptual model of how theory relates to various factors that have been needed as important problems (Sugiyono, Quantitative, Qualitative and R&D Research Methods, 2018). Penelitian ini bertujuan untuk mengetahui pengaruh gaya kepemimpinan delegatif dan lingkungan kerja non fisik terhadap kinerja karyawan pada CV Wirasandi Cimahi. This study aims to determine the effect of delegative leadership style and non-physical work environment on employee performance at CV Wirasandi, Cimahi. Based on the description above, the theoretical framework in this study can be described as follows:

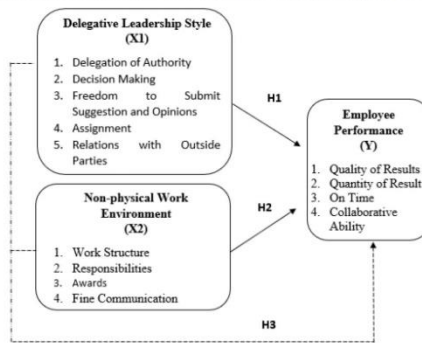


Figure Research Paradigm

Hypothesis

- H1 : There is an influence of Delegative leadership style on employee performance at CV Wirasandi
- H2 : There is an influence of non-physical work environment on employee performance at CV Wirasandi
- H3 : There is an influence of delegative leadership style and non-physical work environment on the performance of employees at CV Wirasandi

METHODS

The population of this study is all employees at CV Wirasandi. The sampling technique used is a non-probability sampling sampling technique, namely a technique that does not provide equal opportunities/opportunities for each element or member of the population to be selected as samples (Sugiyono, Combination Research Method, 2014). The data collection used in this study was obtained from primary and secondary data. The data analysis technique used is the Statistical

Package for Social Science (SPSS) version 25 program. The number of samples used in this study came from 102 respondents.

RESULTS AND DISCUSSIONS

Based on the questionnaire distributed to the population at CV Wirasandi Cimahi, there were 102 respondents including 76.5% female and 23.50% male, 28.40% of 102 respondents in the range of 16-25 years, 30, 20% at the age of 26-35 years, and 41.40% at the age of 36-45 years. In addition, it was found that as many as 35.30% of the 102 respondents with the last D3 education, 52.90% with the last high school education, and the remaining 11.80% with junior high school education. This study aims to examine the effect of the variable delegative leadership style, non-physical work environment on employee performance.

Validity Test

According to (Sugiyono, Quantitative, Qualitative and R&D Research Methods, 2018) suggests that: a valid instrument means that the measuring instrument used to obtain the data is valid. In testing the validity, the instrument was tested by calculating the correlation coefficient between item scores and the total score at the 95% significance level or $\alpha = 0.005$.

Kriterian pengambilan keputusan:

If the probability (sig.) < alpha or arithmetic > r table then the instrument is **valid**.

If probability (sig.) > Alpha or rcount < rtable, the instrument is **invalid**.

Table 3
Results of Validity Test

No	Variable	Item	Values Pearson Correlatin	Significance	r Table	Resul ts
1	Employee Performance	Y1	0,481	0,000	0,195	Valid
		Y2	0,377	0,000		
		Y3	0,617	0,000		
		Y4	0,589	0,000		
		Y5	0,562	0,000		
		Y6	0,391	0,000		
		Y7	0,362	0,000		
		Y8	0,390	0,000		
		Y9	0,610	0,000		
		Y10	0,394	0,000		
		Y11	0,413	0,000		
2	Delegative Leadership Style	X1.1	0,410	0,000	0,195	Valid
		X1.2	0,529	0,000		
		X1.3	0,568	0,000		
		X1.4	0,508	0,000		
		X1.5	0,502	0,000		
		X1.6	0,621	0,000		
		X1.7	0,465	0,000		
		X1.8	0,583	0,000		
		X1.9	0,496	0,000		
3	Non-Physical Work Environment	X2.1	0,636	0,000	0,195	Valid
		X2.2	0,429	0,000		

	X2.3	0,364	0,000		
	X2.4	0,691	0,000		
	X2.5	0,560	0,000		
	X2.6	0,534	0,000		
	X2.7	0,697	0,000		

Remarks validity:

Style delegative leadership (X1): Table 3 shows that all statements in the independent variable of the delegative leadership style are **valid**. This can be proven by the Pearson correlation value of each statement is greater than r table with a significant level for all statement items.

Non-physical work environment (X2): Table 3 shows that all statements in the independent variable of non-physical work environment are **valid**. This can be proven by the Pearson correlation value of each statement is greater than r table with a significant level for all statement items.

Employee Performance (Y): Table 3 shows that all statements in the dependent variable of employee performance are **valid**. This can be proven by the Pearson correlation value of each statement is greater than r table with a significant level for all statement items.

Reliability Test

According to (Sugiyono, Quantitative, Qualitative and R&D Research Methods, 2018) suggests that a reliable instrument is an instrument which when used several times to measure the same motorcycle taxi will produce the same data. The reliability test in this study used the SPSS 25 application program.

Decision making criteria:

If Cronbach's Alpha > 0.600, then it is declared **Reliable**.

If Cronbach's Alpha < 0.600, then it is declared **unreliable**.

Table 4
Results of Reliability Test

No	Variable	Standard Reliability	Cronbach's Alpha	Results
1	Employee Performance	0,60	0,656	Reliable
2	Delegative Leadership Style		0,663	
3	Non-Physical Work Environment		0,642	

Source: Processed Data, 2021

Viewed from table 2 it can be seen that the results of Cronbach's Alpha every variable is more than the required reliability standard, which is 0.60. It means that the variables of delegated leadership, non-physical work environment, and employee performance are declared **Reliable**.

Data Analysis Techniques

a) Assumption Test

Assumption test is used to provide certainty that the regression equation obtained has accuracy in estimation, is unbiased and consistent. Before carrying out the main analysis, it is necessary to test some assumptions that will underlie the main assumptions of the regression analysis.

b) Normality Test

This Assumption Test aims to test whether in the regression model, the dependent variable and the independent variable or both have a normal distribution or not. A good regression model is a normal or close to normal data distribution.

Decision-making criteria:

If the significance value (sig.) > 0.05, the **research data is normally distributed**.

If the significance value (sig.) < 0.05, then the **research data is not normally distributed**.

Table 5
Results of Normality Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		102
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.73421836
Most Extreme Differences	Absolute	.064
	Positive	.064
	Negative	-.050
Test Statistic		.064
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Processed data, 2021

Since the error rate in this test is 5% or 0.05, the Asymp number, Sig. (2-Tailed) = 0.2 > 0.05, therefore the data meet the requirements of the assumption of normality or the data is normally distributed.

c) Heteroscedasticity Test

According to (Ghozali, 2013) the heteroscedasticity test aims to test whether in the regression there is an inequality of variance from the residuals of one observer to another. If the variance from the residuals of one observer to another observer remains, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is that there is no heteroscedasticity.

Decision making criteria based on Glejser's diagnosis:

If the significance value (sig.) > 0.05, then there are no Heteroscedasticity Symptoms.

If the significance value (sig.) < 0.05, then Heteroscedasticity Symptoms occur.

Table 6
Results of Heteroscedasticity Analysis
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.593	1.662		2.764	.007
	Variabel_X1	-.057	.076	-.100	-.755	.452
	Variabel_X2	-.007	.089	-.010	-.076	.940

Source: Data are processed, 2021

Based on Table 5 it can be seen that the Sig value for the variable of delegative leadership style (X1) is 0.452. Meanwhile, the Sig value for the non-physical work environment variable (X2) is 0.940. Because the Sig value of the two variables is greater than 0.05, in accordance with decision making with the Glejser test, it can be concluded that there is no heteroscedasticity symptom in the regression model.

d) Multicollinearity Test

According to (Ghozali, 2013) the purpose of the multicollinearity test is to test whether the regression model finds a correlation between the independent variables. A good regression model has a model in which there is no correlation between the independent variables. Multicollinearity test is seen from the tolerance value and Variance Inflation Factor (VIF). If the value of VIF < 10, it means that there is no multicollinearity. If the VIF value > 10 then there is multicollinearity in the data.

The hypotheses carried out in the multicollinearity test are:

H0: VIF < 10 means there is no Multicollinearity

Ha: VIF > 10 means there is Multicollinearity

Delegative Leadership(X1): Tolerance = 0,567 VIF = 1,765 (Non Multicollinearity)

Non-Physical Work Environment (X2): Tolerance = 0,567 VIF = 1,765 (Non Multicollinearity)

Table 7
Multicollinearity Test Results

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	13.007	2.690		4.835	.000		
	Delegative Leadership Style	.134	.123	.123	1.090	.278	.567	1.765
	Non-Physical Work Environment	.569	.145	.444	3.936	.000	.567	1.765

a. Dependent Variable: Employee Performance

Based on table 6 it can be seen that the tolerance value for the Delegative Leadership Style variable (X1) and the non-physical work environment variable (X2) is 0.567 and the VIF value for the two variables is 1.765. From the results of the multicollinearity test that has been carried out, it can be concluded that each variable has a tolerance value > 0.1 and a VIF value < 10, meaning that there is no multicollinearity.

Multiple Linear Regression Test Multiple

regression equation implies that in a regression equation there is one dependent variable and more than one independent variable, with the following equation:

$$Y = a + b_1X_1 + b_2X_2$$

Where:

Y = Estimated value of Y or Employee Performance (Y)

a = Constant

X1 = Value of independent variable or Delegative Leadership Style (X1)

X2 = Value of independent variable or Non-Physical Work Environment (X2)

b1b2 = Regression Coefficient X1 X2

The results of multiple regression analysis can be seen in the following table:

Table 8
Results of Multiple Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.007	2.690		4.835	.000
	Delegative Leadership Style	.134	.123	.123	1.090	.278
	Non-Physical Work Environment	.569	.145	.444	3.936	.000

a. Dependent Variable: Employee Performance

Based on these results, it can be obtained as a regression equation The following is

$$Y = 13.007 + 0.134 X_1 + 0.569 X_2$$

The explanation of the multiple linear regression equation above is as follows: Delegative Leadership Variable (X1) has a positive and significant effect on employee performance with a beta coefficient value of 0.134 with a significant of 0.278. From the following calculations, it can be concluded that the leadership style applied at CV Wirasandi will increase the performance of its employees. Non-Physical Work Environment Variable (X2) has a positive and significant effect on employee performance with a beta coefficient of 0.569 with a significant of 0.000. This shows that the higher the non-physical work environment of CV Wirasandi's employees, the higher the employee's performance.

Hypothesis Test**a) Determination Coefficient Test**

According to (Ghozali, 2013) suggests that: the coefficient of determination (R²) essentially measures how far the model's ability to explain the variation of the dependent variable. The value of the coefficient of determination is between zero and one. A small value (R²) means that the ability of the independent variables in explaining the variation of the dependent variable is limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable.

Table 9
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.534 ^a	.285	.270	3.77175

a. Predictors: (Constant), Non-Physical Work Environment, Delegation Leadership

Based on table 8 it can be seen that the coefficient of determination or R Square is 0.285. This R Square value comes from $0.534 \times 0.534 = 0.285$. So the result of the Coefficient of Determination is 0.285 or equal to 28.5%. This figure means that the variables of Delegation leadership and Non-Physical Work Environment together have an effect on employee performance by 28.5%. While the remaining 71.5% is influenced by other variables outside the regression equation or variables not examined.

b) T-Test

T test is a test of the regression coefficients of each independent variable on the dependent variable to find out how much influence the independent variable has on the dependent variable (Ghozali, 2013). T-test results can be seen in the following table:

Table 10
T Test

Variable	t Calculated	t Table	Sig.
Delegation Leadership Style	1,199	1,984	0,278
Non-Physical Work Environment	3,936		0,000

Source: Data are processed, 2021

Value of T count on leadership variable discretionary (X1) of 1.199 with significance 0.278 and determined t table of 1.984 (t table = Nk) with significant value <0.05 . Because the results of the processed data are 1.199 t count < 1.984 t table and the significance value is $0.278 > 0.05$, then H₀ is accepted and H_a is rejected. So it can be concluded that the variable of delegation leadership has no positive and significant effect on employee performance.

The results of this study are in line with research conducted by (Zahrotul Ulum Naa'imah, 2021) which states that leadership style has no significant effect on employee performance. The research conducted previously by (Apriliani, 2015) stated that leadership style does not have an individual influence on employee performance.

The calculated T value for the Non-Physical Work Environment variable (X2) is 3.936 with a significance of 0.000 and the t table is determined to be 1.984 (t table = Nk) with a significance value <0.05 . Because the results of the processed data arithmetic $3.936 > 1.984$ t table and a significance value of $0.000 < 0.05$ then H₀ is rejected and H_a is accepted. So it can be concluded that the Non-Physical Work Environment variable has a positive and significant effect on employee performance.

The results of this study are in line with previous research by (Anam, 2017) which states that the non-physical work environment has a positive effect on employee performance. This shows that the more conducive the non-physical work environment, the better the performance of the employees of the Department of Industry and Trade of Central Java Province.

c) F-Test

F-Test is used to determine the effect of the independent variables simultaneously or together on the dependent variable.

The results of the F test can be seen in the following table:

Table 11

F-Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	560.594	2	280.297	19.703	.000 ^b
	Residual	1408.383	99	14.226		
	Total	1968.977	101			

Source: Processed data, 2021

The results of the F test produce a calculated F value of 19.533 with a significance of 0.000. The F table value in this study was 3.09 which was obtained from f table ($fd_1=k-1$) and ($fd_2=Nk$), $fd_1=3-1=2$ and $fd_2=102-3=99$ with a significance of 0.05. From these results, it can be concluded that the calculated F is greater than the F table (F count 19.703 > 3.09 F table) and the significance is $0.000 < 0.05$, which means that the independent variables in this study are the delegative leadership style and the non-physical work environment, jointly affect significantly and fit the dependent variable, namely employee performance. So it can be concluded that there is a joint influence between the variables X1 and X2 on Y.

CONCLUSION

The results showed that the delegative leadership style (X1) did not have a positive effect on employee performance, so H1 which stated that there was an influence of the delegative leadership style on employee performance at CV Wirasandi was *rejected*. The factor that makes the delegative leadership style has no effect on employee performance at CV Wirasandi is the lack of accurate information provided by the interviewees during the interview process. It can be concluded that this study is not in line with research conducted by (Arifin Djakasaputra., 2017), where the results of this study indicate that the delegative leadership style has a positive and significant effect on employee performance. The research conducted by (Prasetya, 2017), where the results of this study also show that the delegative leadership style has a significant relationship to employee performance. Research conducted by (Rohmantika Wulandari., 2021), shows the results of research where the delegative leadership style has a positive and significant influence on employee performance. The same results are shown from research conducted by (Susilo, 2018), where in the results of this study it is known that the delegative leadership style has a significant effect on employee performance. The results showed that the non-physical work environment (X2) had a positive effect on employee performance, so H2 which stated that there was an influence of the non-physical work environment on employee performance at CV Wirasandi was *accepted*. This shows that the more conducive and productive the non-physical work environment for the employees of CV Wirasandi, the higher the employee's performance. The results of this study indicate that simultaneously the variables of delegative leadership style (X1) and non-physical work environment (X2) significantly affect and fit the employee performance variable (Y). So H3 which states that there is an influence of delegative leadership style and non-physical work environment on employee performance at CV Wirasandi is *accepted*.

SUGGESTIONS

The results of this study prove that non-physical work environment variables have a positive influence on the performance of CV Wirasandi employees. Therefore, the company, in this case CV Wirasandi, should be able to create a more conducive non-physical work environment such as establishing an appropriate work structure, giving full responsibility to employees related to the completion of their work, awards as appreciation for employee achievements and maintaining communication, both between employees and between employees and superiors. The results of hypothesis testing on the delegative leadership style variable did not show a significant effect on the employee performance variable. This is due to the lack of accurate information provided by the informants regarding this information on the delegative leadership style. Therefore, for further researchers, it is recommended to interview sources from two sides, namely from the side of employees and also superiors. In this study, it was found that the value of *Adjusted R*

Square had a remainder of 73%, so employee performance could be influenced by other variables outside of the variables used in this study. Other variables that can affect employee performance include job satisfaction, work motivation, work facilities, organizational culture, and work discipline.

REFERENCES

Journal Reference :

- Anam, K. (2017). The Influence of Work Facilities, Non-Physical Work Environment, and Job Satisfaction on Employee Performance. Skripsi. Universitas Diponegoro.
- Apriliani, N. (2015). Analysis of the Effect of Leadership Style, Motivation, and Work Environment on Employee Performance. Skripsi. Universitas Muhammadiyah Surakarta.
- Arifin Djakasaputra., C. C. (2017). The Influence of Delegative Leadership, Work Motivation and Work Discipline on Employee Performance at PT Bank Mandiri KCP Jakarta Kota. Economic Journal.
- Chika Ebenezer Duru., D. S. (2019). The Effect of Work Environment on Employee Productivity. European Journal of Business and Innovation Research.
- Elaine Wallace., L. d. (2013). Building bank brands: How leadership behavior influences employee commitment. Journal of Business Research.
- Henifah, H. (2018). The Influence of Leadership, Non-Physical Work Environment, Compensation and Work Motivation on the Performance of Kedungbanteng Health Center Employees, Tegal Regency. MAGISMA.
- JDIH BPK RI. (2021). Peraturan Pemerintah (PP) Nomor 36 Tahun 2021. Retrieved from JDIH BPK RI DATABASE PERATURAN: <https://peraturan.bpk.go.id/Home/Details/161909/pp-no-36-tahun-2021>
- Karo, L. K. (2017). The Influence of Employees' Perceptions on Non-Physical Work Environments on Work Morale. Faculty of Economics, Universitas Sanata Dharma, Yogyakarta.
- Permatasari, A. (2011). The Effect of Work Environment and Job Satisfaction on Employee Performance. Health Faculty, Universitas Airlangga.
- Prasetya, D. W. (2017). The Influence of Delegative Leadership on Employee Performance at the Jember Regency Population and Civil Registration Office. International Journal of Social Science and Business, 205.
- Rohmantika Wulandari., D. P. (2021). The Influence of Delegative Leadership Style, Motivation, Work Environment on Employee Performance in Self-Efficiency Mediation. BIRCI-Journal.
- Setyadi, B. U. (2015). The Influence of Physical and Non-Physical Work Environments on Employee Motivation and Performance. Journal of Business Administration, 3.
- Shakil, H. (2020). The Effect of Leadership and Motivation on Employees Satisfaction. European Journal of Business and Innovation Research, 42.
- Susilo, I. Q. (2018). The Influence of Leadership Style on Employee Performance With Motivation as an Intervening Variable. Jurnal Administrasi Bisnis.
- Suwondo., S. (2015). Work Environment Relations, Work Discipline, and Employee Performance. Journal Magisma, 135-144.
- Zahrotul Ulum Naa'imah., S. N. (2021). The Influence of Leadership Style and Work Motivation on Employee Performance At PT. Uniter Motors Center Basuki Rahmat Surabaya. JABEISTIK.

Book Reference :

- Afandi, P. (2018). Human Resourch Management. Riau: Zanafa Publishing.
- Bintoro., D. (2017). Employee Performance Appraisal Management. Yogyakarta: Gava Media.
- Fahmi, I. (2017). Human Resource Management. Bandung: Alfabeta.
- Ghozali, I. (2013). Multivariate Analysis Application with IBM SPSS 21 Program.
- Hasibuan, M. (2016). Human Resource Management. Jakarta: Bumi Aksara.
- Mangkunegara, A. A. (2017). Company Human Resource Management. Bandung: Remaja Rosdakarya.
- Permadi, K. (2006). Leaders and Leadership in Management. Jakarta: Rineka Cipta.
- Robbins, S. (2006). Organizational behavior. Jakarta: PT. Indeks, Gramedia Group.
- Robert L. M. J. (2012). Human Resource Management. Jakarta: Salemba Empat.
- Sedarmayanti. (2009). Work Procedure and Work Productivity. Bandung: CV. Mandar Maju.
- Siagian, S. P. (2002). Tips to Increase Work Productivity. Jakarta: PT. Rineka Cipta.
- Sugiyono. (2014). Combination Research Method. Bandung: Alfabeta.
- Sugiyono. (2018). Quantitative, Qualitative and R&D Research Methods. Bandung: Alfabeta.
- Wursanto. (2009). Fundamentals of Organizational Science, second edition. Yogyakarta: Andi.