

THE EFFECT OF TRANSFER PRICING, FOREIGN OWNERSHIP ON TAX AVOIDANCE WITH CORPORATE SOCIAL RESPONSIBILITY (CSR) AS A MODERATED VARIABLES

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ABSTRACT

Structuring human resources needs to be pursued gradually and continuously through the education system. The teacher is directly responsible for the formation of the character of the students. This study aims to determine the effect of emotional intelligence, work motivation on teacher performance through job satisfaction at the Private Vocational School of Tebing Tinggi City. The study was conducted on 108 teachers at Private Vocational Schools in Tebing Tinggi City using simple random sampling and slovin techniques with a 5% leeway percentage and the results were 85 respondents. The data collection techniques used were primary data in the form of questionnaires and secondary data processed through documentation studies. The analytical method used is the method of Path Analysis (Parth Analysis). The data analysis technique uses quantitative data which is processed by the SPSS version 23 program, namely the t test and the coefficient of determination (R^2). The results obtained in this study indicate that there is a significant influence between the variables of emotional intelligence, work motivation, job satisfaction and teacher performance, there is a significant influence between the variables of emotional intelligence and work motivation on teacher performance through job satisfaction. There is a direct and indirect influence between emotional intelligence and work motivation on teacher performance through job satisfaction. The ability of emotional intelligence to work motivation and job satisfaction in explaining the performance of teachers at the Private Vocational High School in Tebing Tinggi is 43.7%, the remaining 56.3% is explained by other variables not included in this research model.

Keywords: Emotional Intelligence; Work Motivation; Job Satisfaction; Teacher Performance

INTRODUCTION

Education is essentially one of the basic human needs in order to improve the quality of human resources in order to achieve an increasingly advanced and prosperous level of life. Law Number 20 of 2003 article 1 paragraph 1 concerning the National Education System mandates that education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character and skills possessed by himself, society, nation and state. To realize the educational goals mandated by the National Education System Law, the government outlines in the program for developing the basic education system to higher education, formal education, non-formal education and informal education, the importance of teacher performance in schools, a teacher must carry out his responsibilities as an educator. Teacher performance must be built professionally through mastery of competencies that are actually needed in completing services. Teacher performance for schools is an important thing, because it can show the success of the school in achieving its vision, mission and goals as well as the quality of student graduates.

Teacher performance is one of the facts that determine the success of any educational effort. The Private Vocational School of Tebing Tinggi City in this case which consists of 3 (three) Ganda Husada Health Vocational Schools, YPD Vocational Schools and Tamansiswa Vocational Schools as one of the secondary level formal education institutions, cannot be separated from problems -problems which include: teacher performance in learning planning, implementation of learning, evaluation/assessment of learning outcomes and follow-up in learning to achieve the quality of graduates that have been determined. However, over time and the reality in the field, what is the vision and mission of the school has not been achieved, this is because the performance of teachers has not been maximized because the tasks given are too heavy, and there are many problems that arise due to low teacher job satisfaction because the salary earned is not enough to fulfill needs, and other facilities that have not been supported in doing work.

According to Sutrisno (2009), job satisfaction is an emotional state that is pleasant or unpleasant for teachers in seeing their work. Job satisfaction reflects one's feelings about their work, this can be seen from the positive attitude of teachers towards their work and everything they face in the work environment. Hasibuan (2008) states that motivation is the provision of a driving force that creates a person's enthusiasm to work together, work effectively and efficient and integrated with all efforts to achieve job satisfaction and teacher performance.

Goleman (2003) argues that emotional intelligence is very necessary in order to be able to excel, so that teachers who are able to develop this intelligence tend to learn better skills that are found and proven to be the main key to one's success, namely emotional intelligence, emotional intelligence of teachers who are less developed causing teachers to be unable to learn. use their cognitive and intellectual capacity according to their potential. Job satisfaction, work motivation and emotional intelligence in this case can affect teacher performance.

THEORETICAL BASIS

Teacher Performance

According to Supardi (2013), teacher performance is the ability of a teacher to carry out learning tasks at school and is responsible for students under his guidance by increasing student learning achievement, therefore teacher performance can be interpreted as a condition that shows the ability of a teacher in implementing his duties at school describe the existence of an act that is displayed According to Government Regulation No. 19 of 2005 concerning National Education Standards, teacher performance is a result of the work or work performance of teachers in achieving school organizational goals. Teacher performance in this case is the competence of teachers who have four (4) competencies, namely pedagogic competence, personality competence, professional competence and social competence.

Researchers suggest several indicators of teacher performance. According to Basir in Hatta (2019) states that there are 4 (four) indicators that affect teacher performance, namely:

1. Preparation for learning this stage is a stage related to the ability to master teaching materials as seen from the preparation of learning programs developed by teachers contained in the learning implementation plan
2. Implementation of learning at the core stage of providing education for classroom management activities, use of media and learning resources, and use of learning methods and strategies
3. Evaluation of learning at this stage a teacher is required to have the ability to determine approaches and methods of evaluation, namely the assessment of learning outcomes.
4. 4 This follow-up stage is a follow-up to the evaluation stage after the remedial implementation is carried out.

Job Satisfaction

According to Marihot in Sunarsi (2020) Job satisfaction is a person's feelings and assessment of his work, especially regarding his working conditions, in relation to whether his job is able to meet his expectations, needs and desires.

According to Handoko (2012), job satisfaction is an emotional condition that is good or bad. Teachers assess their work. Job satisfaction describes a person's attitude towards his work. Job satisfaction indicators according to Baheni in Sunarsi (2020) suggest that job satisfaction indicators are:

1. The job itself job satisfaction from the job itself is a major source of satisfaction.
2. 2. Salary. Money not only helps people meet basic needs, but is also a tool to provide needs satisfaction at a higher level.
3. Colleagues The nature of the group or work team will affect job satisfaction.
4. Promotional opportunities take a number of different forms and have different forms of rewards.

Work Motivation

According to Mangunkunegara (2014) motivation is an impulse that arises in someone who moves to do something. Teachers who have high work motivation will always work hard to overcome all kinds of problems faced with the hope of achieving better results. Indicators of teacher motivation according to

Mangkunegara in Nurdiana (2017) are:

1. The need for achievement
2. Opportunity to grow
3. Proud of one's own work
4. The need for recognition
5. Salary received

Emotional Intelligence

According to Goleman (2009) Emotional intelligence (EQ) is a person's intelligence to accept, assess, manage, and control the emotions of himself and others around him, processing emotions means understanding emotional conditions and must be associated with the situation at hand in order to have a positive impact. We need to realize that emotions are the result of interactions between thoughts, physiological changes, and behavior.

Mangunkunegara (2014) Emotional intelligence is the ability to understand oneself and others correctly, have an identity, mentally mature personality, not jealous, not hateful, not hurt, not resentful, not having excessive guilt, not being anxious, not being angry, and not being angry. cheap frustration.

Aspects of emotional intelligence according to Goleman (2009) that aspects of emotional intelligence include:

1. Self-awareness

That is, knowing what you are feeling at one point in time and using it to guide your own decision-making, assessing benchmarks for reality, one's own abilities and strong self-confidence.

2. Self-regulation

Dealing with our emotions in such a way that they positively impact the performance of the task against the conscience to delay enjoyment before achieving a goal.

3. Motivation The ability to use our deepest desires to drive and motivate us towards our goals, helps us take the initiative and act very effectively to survive failure and frustration.

4. Empathy. Feeling what other people feel, able to foster a relationship of mutual trust

5. Social skills. Handles emotions well when dealing with others, interacts fluently using influencing and leadership skills and gets work done with a team.

RESEARCH METHODS

The research was conducted at the Private Vocational School in the city of Tebing Tinggi, namely the Ganda Husada Health Vocational School Jln. Prof.M.Yamin Tebing Tinggi City, YPD Private Vocational School Jln. Mount Marimbang in Tebing Tinggi City and Tamansiswa Private Vocational School in Tebing Tinggi City. According to Sugiyono (2019; 126) the population is a generalization area consisting of objects/subjects that have certain quantities and characteristics determined by the researcher to be studied and then conclusions are drawn. The population in this study are all teachers in the three (3) private vocational schools mentioned above who recorded in January 2021 amounted to 108 people. The total population in this study were all teachers in the three private vocational schools mentioned above totaling 108 teachers. carried out using the Slovin technique according to Sugiyono (2011:87). This study uses the Slovin formula because the sample size must be representative so that the research results can be generalized and the

Calculations do not require a sample size table, but can be done with simple formulas and calculations. The total population in this study was 108 teachers, the percentage of leeway used was 5% (0.05) and the results of the calculations could be rounded off to achieve conformity.

So the number of samples in this study were 85 respondents. In this study, researchers used primary data and secondary data. According to Sanusi (2011: 62), the types and sources of data are divided into two, namely:

1. Primary Data

Primary data is data that was first recorded and collected by researchers. The primary data in this study were obtained through a questionnaire.

2. Secondary Data

Secondary data is data that is already available and collected by other parties. The secondary data of this study was obtained through the head supervision document book School secondary data.

RESEARCH RESULT

Ganda Husada Health Vocational School is a Vocational High School which was founded on April 13, 2014 led by Mr. Firman Sitorus as chairman of the foundation and Mrs. Wirasanti SP.d as Principal with two (2) Expertise Competencies namely Nursing and Pharmacy.

YPD Private Vocational School was founded in 1962 under the name STM YPD was founded by 5 people who are friendly and work together to organize a school in the form of a Foundation which is located on Jln. Thamrin Kota Tebing Tinggi and in 2012 changed its name to SMK YPD which is located at Jln.Gunung Marimbang, Kota Tebing The College is led by Mr. Jaroto as the Trustee of the Foundation, Mrs. Hj. Ninta Rossy S.Sos., as the Chair of the Foundation and Mrs. Adilah SP.d as the Principal of

the school with four (4) Expertise Competencies, namely: Mechanical Engineering, Light Vehicle Engineering, Business Engineering Motorcycle and Computer and Network Engineering.

Tamansiswa Private Vocational School was established with the policy of the Executive Board of the Taman Siswa Association in Yogyakarta with the Decree of the Establishment of Schools No. 3/1953/J dated April 2, 1953 which is currently led by Drs. Suhartana MM, as the Principal with three (3) Expertise Competencies namely the Competence of Electrical Power Installation Engineering, Motorcycle Business Engineering and Machining Engineering.

Based on the results of the analysis of the respondent's description table on the Emotional Intelligence variable, the average of a total of 10 statements has a value of 3.50 (scale 1 to 5). This means that the respondent's response to the emotional intelligence variable has good results. These results indicate that most of the respondents have an understanding of the emotional intelligence variable

Based on the results of the analysis of the respondent's description table, the average work motivation variable from a total of 10 statement items has a value of 3.41 (scale 1 to 5). This result means that the respondent's response to the motivation variable is good. These results indicate that most of the respondents have an understanding of work motivation variables Based on the results of the analysis of the description table of respondents' responses to the job satisfaction variable, an average of 8 statement items has a value of 3.64 (scale 1 to 5). This means that the respondent's response to the job satisfaction variable is in good results. These results indicate that most of the respondents have an understanding of the job satisfaction variable.

Based on the results of the analysis of the respondent's description table on the teacher performance variable, the average of a total of 6 statement items has a value of 3.56 (scale 1 to 5). That is, the respondent's response to the teacher's performance variable in good results. These results indicate that most of the respondents have an understanding of the teacher performance variable.

The hypothesis states that emotional intelligence (X1), work motivation (X2), has a significant effect on job satisfaction (Z). The following is a table of the results of the t-test calculation for each variable:

Tabel .1 t-test Table

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11.461	2.669		4.294	.000
(X1)	.158	.069	.205	2.281	.025
(X2)	.355	.059	.541	6.029	.000

Dependent Variable: Z

In the table, the t statistical test is obtained, as follows:

1. Emotional intelligence variable (X1) with a probability level of 0.025. Thus, it can be concluded that $p = 0.025 < 0.05$, accepting the hypothesis which states that the emotional intelligence variable has a significant effect on the job satisfaction variable.
2. Work motivation variable (X2) with a probability level of 0.000. Thus it can be concluded that $p = 0.000 < 0.05$, then accept

The hypothesis which states that the work motivation variable has a significant effect on the job satisfaction variable.

Thus the path analysis equation can be arranged as follows:

$$Z = 0.205 X1 + 0.541X2$$

Furthermore, to determine the magnitude of the influence of the independent variable on the dependent variable is to use the coefficient of determination test R. Determination Coefficient Test Results (R²) Sub Model I.

Table 2. Coefisien Determinasi Model I

Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
.634 ^a	.401	.387	3.64260

a. Predictors: (Constant), X1 ,X2

The calculation result of Adjusted R square value is 0.387. This result means that 38.7% of job satisfaction can be explained by the two independent variables above, while the remaining 61.3% is explained by other variables not included in this study.

Referring to the regression output of Sub Model I, it can be seen that the significance value of the two variables is emotional intelligence (X1) = 0.025 and work motivation (X2) = 0.000. The results of this study conclude that the regression of Sub Model I, namely the emotional intelligence variable (X1) has a significant effect on job satisfaction (Z), and the work motivation variable (X2) has a significant effect on job satisfaction (Z). The value of Adjusted R Square in the Model Summary table is 0.387. This shows that the contribution or contribution of the influence of emotional intelligence variables (X1) and work motivation (X2) to the job satisfaction variable (Z) is 38.7%, while the remaining 61.3% is the contribution of other variables that are not included in learning. While the value of e1 can be found with the formula $e1 = (1-0.387) = 0.783$ The hypothesis states that emotional intelligence (X1) and job satisfaction (Z) have a significant effect and work motivation (X2) has a significant effect on teacher performance (Y). The results of the t-test calculation for each variable:

Table 3. Sub Model II t Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.273	1.917		3.273	.002
X1	.140	.046	.268	3.023	.003
1 X2	.137	.046	.309	2.987	.004
Z	.190	.072	.281	2.658	.009

Dependent Variable: Y

In the table the t statistical test is obtained as follows: Job satisfaction variable (Z) with a probability number of 0.009 , thus it can be determined $p = 0.009 < = 0.05$, then accept the hypothesis which states that job satisfaction has a significant effect on teacher performance.

Emotional intelligence variable (X1) with a probability number of 0.003 can thus be set $p=0.003 < = 0.05$, so accept the hypothesis which states that emotional intelligence variables have a significant effect on teacher performance. The work motivation variable (X2) with a probability number of 0.004 can thus be set $p = 0.004 < = 0.05$, then accept the hypothesis that Stating that the work motivation variable has a significant effect on teacher performance. Thus, the path analysis equation can be arranged as follows:

$$Y = 0.268 X1 + 0.309 X2 + 0.281 Z$$

Table 4. Coefficient of Determination Test (R² . Sub-Model II

Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
.676 ^a	.457	.437	2.363

Predictors: (Constant), Z, X1, X2

The calculation result of Adjusted R square value is 0.437 . This result means that 43.7% of performance can be explained by the three variables above, while the remaining 56.3% is explained by variables that are not included in the study.

Referring to the output of the regression model II in the table, it can be seen that the significance value of the three variables, namely Emotional Intelligence (X1) = 0.003, work motivation (X2) = 0.004 and job satisfaction (Z) = 0.009. These results conclude that the regression model II, namely emotional intelligence (X1) and job satisfaction (Z) have a significant effect on teacher performance (Y) and work motivation (X2) and job satisfaction (Z) variables have a significant effect on teacher performance (Y).) .

The value of AdjustedR Square contained in the Summary model table is 0.437, this shows that the contribution or contribution of emotional intelligence (X1) work motivation (X2) and job satisfaction (Z) to teacher performance (Y) is 43.7% while the remaining 56.3% is a contribution from other variables not included in the study. Meanwhile for the value of $e^2 = (1 - 0.437) = 0.750$.

The results of the analysis show that the direct effect of emotional intelligence (X1) on teacher performance (Y) is 0.268, while the indirect effect of emotional intelligence (X1) on teacher performance (Y) through job satisfaction (Z) is: $0.205 \times 0.281 = 0.058$ Then the total effect given by the emotional intelligence variable (X1) on teacher performance (Y) is a direct effect plus an indirect effect, namely $0.268 + 0.058 = 0.326$. Based on the calculation results above, it can be seen that the direct influence value is 0.268 and the indirect effect is 0.058 which means the direct influence value is greater than the indirect influence value. This result says that indirectly the emotional intelligence variable (X1) through job satisfaction (Z). does not have a significant effect on teacher performance (Y).

The results of the analysis show that the direct effect of work motivation (X2) on teacher performance (Y) is 0.309, while the indirect effect of work motivation (X2) on teacher performance (Y) through job satisfaction (Z) is $0.541 \times 0.281 = 0.154$, then the total effect given by the work motivation variable (X2) on teacher performance (Y) is a direct effect plus an indirect effect, namely $0.309 + 0.154 = 0.463$. Based on the results of the above calculations, it can be seen that the direct influence value is 0.309 and the indirect effect is 0.154, which means that the direct influence value is greater than the indirect influence value. significant effect on teacher performance (Y).

No.	Effect	Direct Effect	Indirect Effect	Total Effect
1.	X1 → Y	0,268	$0,205 \times 0,281 = 0,058$	0,326
2.	X2 → Y	0,309	$0,541 \times 0,281 = 0,154$	0,463

DISCUSSION

Based on the tests that have been carried out, the following research results were obtained :

The emotional intelligence variable has a significant effect on job satisfaction at Tebing Tinggi Private Vocational School. The emotional intelligence variable has a regression coefficient value of 0.205 which has a unidirectional effect, which means that each addition or increase in the value of one unit score of the emotional intelligence variable will increase the job satisfaction of teachers in Tebing City Private Vocational School. Height of 0.205 per one unit score.

The variable of work motivation has a significant effect on job satisfaction at the Private Vocational School in Tebing Tinggi. The variable of work motivation has a regression coefficient value of 0.541 which has a unidirectional effect, which means that each addition or increase in the value of one unit score. High of 0.541 per unit score.

Emotional intelligence variable has a significant effect on teacher performance at Private Vocational High Schools in Tebing Tinggi. Variable emotional intelligence has a regression coefficient value of 0.268 which has a unidirectional effect, which means that each addition or increase in the value of one unit score of the Emotional Intelligence variable will increase the performance value of teachers in Tebing Tinggi City Private Vocational School by as much as 0.268 per one unit score.

The variable of work motivation has a significant effect on the performance of teachers of Private Vocational Schools in the City of Tebing Tinggi. The variable of work motivation has a regression coefficient value of 0.309 which has a unidirectional effect, meaning that each addition or increase in the value of one unit score of the work motivation variable will increase the value of teacher performance by 0.309 per one. score unit.

The job satisfaction variable has a significant effect on the performance of the Tebing Tinggi Private Vocational High School teacher. The job satisfaction variable has a regression coefficient value of 0.281 which has a unidirectional effect, which means that each addition or increase in the value of one unit score of the job satisfaction variable will increase the performance value of the Tebing Tinggi City Private Vocational High School teacher by 0.281. per one unit score.

Based on the results of the Sobel test calculation, it is known that the t-count value is 2.139 so that the t-count value is $2.139 > t$ table 1.989, it can be concluded that the job satisfaction variable is able to mediate the relationship between the influence of emotional intelligence on teacher performance and based on path analysis it is known that the influence of emotional intelligence (X1) on the performance of teachers (Y) at Private Vocational Schools in Tebing Tinggi by 32.6% consisting of

a direct influence of 26.8% and an indirect effect of emotional intelligence (X1) on teacher performance (Y) through job satisfaction (Z) of 5.8 %. The results of this calculation indicate that the direct effect of emotional intelligence (X1) on teacher performance (Y) is greater than the indirect effect. Thus it can be said that emotional intelligence (X1) is less effective in improving teacher performance (Y) through job satisfaction (Z), in other words it can be emphasized that emotional intelligence (X1) has no effect if there is an increase in job satisfaction (Z) which results in an increase in job satisfaction. teacher's performance (Y) in carrying out the task.

Based on the results of the Sobel test calculation, it is known that the t-count value is 2.335 so that the t-count value is 2.335 > t table 1.989, it can be concluded that the job satisfaction variable is able to mediate the relationship between the effect of work motivation on teacher performance. And based on path analysis, it is known that the effect of work motivation (X2) on teacher performance (Y) in Tebing Tinggi City Private Vocational School is 46.3% which consists of a direct effect of 30.9% and an indirect effect of work motivation (X2) on performance. teacher (Y) through job satisfaction (Z) of 15.4%. The results of this calculation indicate that the direct effect of work motivation (X2) on teacher performance (Y) is greater than the indirect effect. Thus it can be said that work motivation (X2) is less effective in improving teacher performance (Y) through job satisfaction (Z) has no effect if the increase in job satisfaction (Z). which resulted in an increase in teacher performance (Y) in carrying out the task.

CONCLUSION

1. Emotional intelligence has a significant effect on job satisfaction of teachers at Private Vocational Schools in Tebing Tinggi City. This means that the higher the emotional intelligence of the teacher, the higher the job satisfaction of the teacher at the Tebing Tinggi City Private Vocational School.
2. Work motivation has a significant effect on job satisfaction in Tebing Tinggi City Private Vocational Schools. This means that the higher the teacher's work motivation, the higher the job satisfaction of Tebing Tinggi City Private Vocational School teachers.
3. Emotional intelligence has a significant effect on teacher performance at the Tebing Tinggi City Private Vocational School. This means that the higher the emotional intelligence of the teacher, the higher the performance of the teacher at the Tebing Tinggi City Private Vocational School.
4. Work motivation has a significant effect on teacher performance in Tebing Tinggi City Private Vocational Schools. This means that the higher the teacher's work motivation, the higher the performance of Tebing Tinggi City Private Vocational School teachers.
5. Job satisfaction has a significant effect on teacher performance in Tebing Tinggi City Private Vocational Schools. This means that the higher teacher job satisfaction, the higher the performance of Tebing Tinggi City Private Vocational School teachers.
6. Emotional intelligence affects the performance of teachers in Tebing Tinggi City Private Vocational Schools through job satisfaction where the direct influence of emotional intelligence on teacher performance is greater than the indirect effect. It can be concluded that the actual relationship of teacher performance is more directly influenced by emotional intelligence
7. Work motivation has an effect on teacher performance in Tebing Tinggi City Private Vocational High School through job satisfaction, the direct effect of work motivation on teacher performance is greater than the indirect effect. It can be concluded that the actual relationship of teacher performance is more directly influenced by work motivation.

SUGGESTION

After analyzing and producing some conclusions on the research that has been done at the Private Vocational School of Tebing Tinggi City as for The results that can be suggested by researchers that may be input and attention for school principals and management. among others

1. In order to improve the emotional intelligence of co-workers, it is recommended to continue to support and support each other by holding auto-borns with teachers and providing training on the best way to continue to support each other.
2. In order to increase the work motivation of teachers, it is suggested to the leadership to provide salaries in accordance with the work abilities of the teachers and can meet the needs by providing incentives or rewards to teachers who excel.
3. In order to increase job satisfaction in maintaining a cooperative attitude from co-workers, it is necessary to have mutual respect and mutual trust among teachers by delegating tasks and actively getting information from the leadership.
4. For further researchers, so that this research is developed more broadly to get stronger empirical results, namely by adding other variables that affect performance.

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