The influence of leadership, discipline, and workload on employee performance through job satisfaction as an intervening variable in Regional Revenue Agency Riau Islands Province

Yukiko Firaldi[1], Cablullah Wibisono[2], Ngaliman Ngaliman[3], Indrayani Indrayani[4], Bambang Satriawan[5]
Batam University , Kepulauan Riau, Indonesia[1-5]
yukikofiraldi@gmail.com[1], chablullahwibisono@univbatam.ac.id[2], indrayani@univbatam.ac.id[4], bambangsatriawan@univbatam.ac.id[5]

Abstract
Purpose: This research aimed to investigate the influence of leadership, discipline, and workload on employee performance through job satisfaction in the Regional Revenue Agency of Riau Islands Province.

Research Methodology: This study used a quantitative research approach, with a sample size of 128 employees selected using probability sampling with simple random technique. The data obtained were analyzed using Partial Least Square (PLS) with two evaluation stages, namely the measurement model and the structural model.

Results: The results indicate that workload had no significant direct influence on job satisfaction, but had a positive and significant relationship with employee performance. On the other hand, discipline had a significant direct influence on job satisfaction, but no significant direct influence on employee performance. Leadership had a significant direct influence on both job satisfaction and employee performance. Job satisfaction did not have a significant direct influence on employee performance.

Conclusions: Leadership is the key factor enhancing both job satisfaction and employee performance, while discipline affects satisfaction and workload directly influences performance.

Limitations: Overall, the study findings highlight the importance of leadership in fostering job satisfaction and employee performance in the Regional Revenue Agency of Riau Islands Province.

Contribution: These insights can provide valuable guidance for organizational managers to optimize the work environment and promote employee engagement and productivity.

Keywords: *Discipline, Employee Performance, Job Satisfaction, Leadership, Workload*

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1. Introduction

The key component of managing an organisation to accomplish its objectives is its human resources. Human resources with the necessary skills can function at their best to support an organization's success. As stated by Sutrisno (2019), Human resource management is the acknowledgement that an organization's workforce is a vital resource for achieving its objectives. It involves a variety of tasks

and functions to guarantee that human resources are allocated fairly and successfully for the good of society, businesses, and individuals. Most organisations generally think that in order to succeed, they need to put as much effort into improving individual performance (Mdhlalose, 2023). However, it's not always that simple to maximise individual performance. Performance is considered to be the outcome of an individual's work in completing the duties and responsibilities that are delegated to him in accordance with trust, experience, seriousness, and time (Hasibuan, 2008). Based on Ministerial Regulation Number 6 of 2022 concerning Performance Management of State Civil Apparatus (ASN) Employees. This regulation aims to clarify the roles, results and responsibilities of employees in achieving organizational performance goals and objectives (Rawas & Jantan, 2022). This employee performance management is a unity of individual performance policy direction that focuses on the quality and capacity of employees, with the spirit of strengthening the role of leaders and building collaboration between employees in achieving organizational goals and objectives (Hermawan, Wulandari, Buana, & Sanjaya, 2021).

In achieving good employee performance, The power to persuade people to pursue objectives that have been predetermined is known as leadership. Organisational advancement is significantly impacted by leadership (Jiatong et al., 2022). Many times, the most crucial element affecting an organization's success is its leaders' calibre. Rivai (2013) said that A person with leadership qualities is one who can persuade an individual or group of people to adopt a particular position or viewpoint without seeking justification. If a leader is unable to successfully implement his plan, it can affect the performance of employees / employees, where it also affects the company's performance which will result in a bad image and not achieving company goals (Fattah & Muliawati, 2015). Work discipline can be understood as an attitude of respect, appreciation, and obeying the rules that are enforced in writing or unwritten, and agreeing to do so or accept sanctions / punishments if acting contrary to the provisions (Juanda, 2022). Chairani and Pradana (2022) calls work discipline a medium for leaders to establish communication with employees so that employees are willing to change their behavior or as an effort to maximize a person's awareness and willingness to comply with all company rules or social norms. Workload, according to Anisman (2021) is a set of tasks that, under typical working conditions, a person or an organisation must finish in a specific amount of time. There are two types of workload: physical workload and mental workload. Physical workload refers to jobs that primarily rely on an operator's body to perform their duties, whereas mental workload is typically associated with jobs that require a significant mental component.

According to the opinions of several employees that the leader does not take advantage of existing resources to work together in the organization, lack of communication, lack of supervision of employees so that the result of such leadership makes confidence in subordinates lose motivation and make their performance poor. Based on the background that has been described, the author raises research issues with the title "The Effect of Leadership, Discipline, and Workload on Employee Performance Through Job Satisfaction as an Intervening Variable at the Riau Islands Province Regional Revenue Agency".

2. Literature Review
2.1 Middle Theory
Robbins and Coulter (2009) elucidate "The study of organisational behaviour focuses on the three factors that influence behaviour in an organisation: individuals, groups, and structures. In a nutshell, organisational behaviour is the study of how individuals behave within an organisation and how that behaviour impacts the overall performance of the organisation. Organisational behaviour emphasises behaviour in relation to work, employment, absenteeism, turnover, productivity, human performance, and management because it is highly specifically focused on work-related situations (Ivancevich, Konopaske, & Matteson, 2007).

2.2 Job Satisfaction
In this study, researchers adopted the applied theory put forward by Kurniasih and Elizabeth (2021) A person's overall attitude towards their work, or job satisfaction, reflects the discrepancy between the amount they feel their work deserves and the number of awards they actually receive. Tiffin (in As'ad 2014: 104) argues that if someone desires something, it means that the person concerned has an

expectation and thus will be motivated to take action towards achieving these expectations. Gaining recognition for work performance, placement, treatment, tools, and a positive work environment all contribute to job satisfaction. Despite the importance of compensation, workers who would rather experience job satisfaction will put work before pay (Pramono & Pratama, 2020). Then, Tiffin (in As'ad 2014: 104) states which, "Job satisfaction is closely related to the attitude of employees towards the job itself, the work situation, cooperation between leaders and fellow employees". Work satisfaction is a measure of an individual's attitudes towards their work. Self-actualization is dependent on having a fulfilling career.

2.3. Hypothesis Test
2.3.1 The influence of leadership on job satisfaction
Two research studies were reviewed to determine the effect of leadership on job satisfaction. The first study conducted by Sally Ade Trilistiany Zebua and Hasballah Purba found that leadership does not significantly influence job satisfaction. The authors cited that the leaders did not provide time to listen to complaints and opinions from subordinates, had poor analytical skills in completing work, and lacked good communication skills with subordinates. Therefore, these factors contributed to a poor work environment and resulted in low job satisfaction among employees. Contrarily, the second study conducted by Eva Aryanti, Eko Riyanto, and Suyanto found that leadership style had a positive and significant effect on job satisfaction.
H1 : There is a positive effect between leadership and job satisfaction

2.3.2 The influence of work discipline on job satisfaction
Alwi (2007) conducted a research study on the relationship between employee performance and workload and work discipline, with job satisfaction acting as an intermediary variable. In May 2019, the research findings were published in the Journal of Business Research and Management Tirtayasa. Structural Equation Modeling-Partial Least Square (SEM-PLS) analysis was utilised in the study to assess the correlations between the variables. The study's findings demonstrated a strong positive correlation between job satisfaction and work discipline.
H2: Job satisfaction and work discipline have a positive relationship.

2.3.3 The effect of workload on job satisfaction
Different research studies have shown varying effects of workload on the contentment of workers' jobs. Workload was found to have a positive and significant impact on job satisfaction by Eva Aryanti, Eko Riyanto, and Suyanto in their study that was published in the Journal of Management and Science in October 2022. The subjects of the study were PT Simone Accessary Collection. The study revealed that workload had a probabilistic level (probability) of 5% = 0.05 with a significant value of 0.001, indicating that workload positively influenced job satisfaction. Conversely, other studies conducted by Yo and Surya (2015: 1160) and Tandi and Nur (2016: 93) found that workload had a significant negative effect on job satisfaction.
H3 : There is a positive effect between workload and job satisfaction

2.3.4 The impact of performance on leadership
Ellya Soares Yuningsih et al.'s research study, which was published in the Journal of Education Management and Social Sciences in December 2022, highlights the impact of work environment, discipline, and leadership on employee performance. Job satisfaction is considered as an intervening variable in this relationship. The New Beach Crossing Port Service Unit - Rote was the subject of the study. The results of the study showed that employee performance was positively impacted by leadership. Having a strong leader is essential to improving both employee and organisational performance (Akparep, Jengre, & Mogre, 2019; Shodiya et al., 2022).
H4 : There is a positive effect between leadership and performance

2.3.5 The effect of work discipline on performance
The research conducted by Susilo and Hidayat (2021) found a significant positive influence between work discipline and the performance of Bappeda Banten Provincial Government employees. This implies that an increase in work discipline among employees leads to an increase in performance

significantly. Similarly, the research study by Ellya Soares Yuningsih et al. in the Journal of Education Management and Social Sciences found that work discipline affects employee performance.

H5 : There is a positive effect between discipline and performance

2.3.6 Effect of workload on performance
The research study by Pramono and Indriyani (2019) that workload has a significant negative influence on the performance of Banten Provincial Government Bappeda employees. This indicates that when the workload decreases, employee performance is likely to increase significantly. Additionally, Yusrin Najib's research on MSMEs Maju Makmur Pandaan Pasuruan found that high workload negatively impacts employee performance. Employees in MSMEs Maju Makmur noted that a high workload decreased their performance.

H6 : There is a positive effect between workload and performance

2.3.7 The effect of job satisfaction on performance
The research conducted by Putra and Suprapti (2019) found that job satisfaction has a significant positive effect on the performance of Banten Provincial Government Bappeda employees. This suggests that increasing job satisfaction among employees leads to a significant increase in their performance. Furthermore, Ellya Soares Yuningsih and colleagues' study on the New Beach Crossing Port Service Unit -Rote found that job satisfaction has a significant impact on employee performance in that particular setting. The findings of this study align with previous research by Kartikasari, Olivia & Rozak, Rodrigo, Kuruppu & Pathirana, and Setiawan, Herawati & Kurniawan.

H7 : There is a positive effect between satisfaction and performance

2.4 Research Model
Based on the theoretical basis, literature review and framework of thought that has been stated, a research model can be prepared as presented in the following figure:
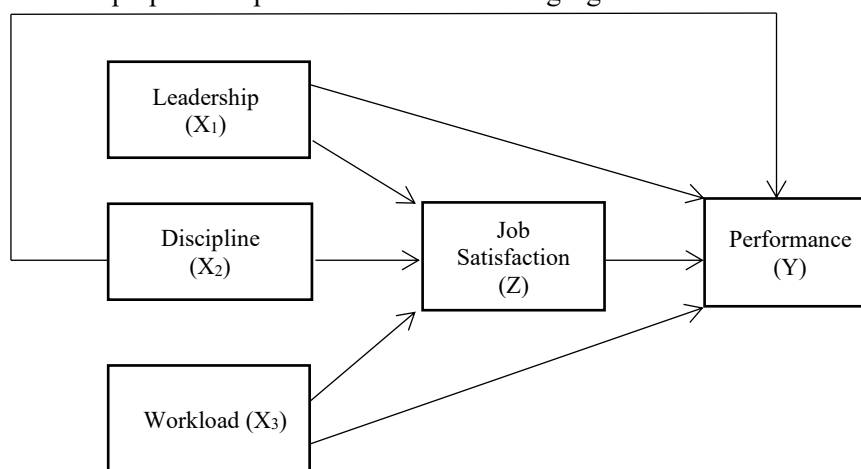
Figure 1: Research Model

3. Research Methodology
3.1 Research Design
In order to better understand how leadership, discipline, and workload affect employees' job satisfaction at the Riau Islands Province Regional Revenue Agency, research was done (Sandelowski, 2000). Because the research is presented in numerical form, a quantitative approach is used in this study. As previously mentioned, quantitative research is a methodology that heavily relies on the use of numbers throughout the entire process, from data collection to interpretation to presentation of the findings. In conformity with Sandelowski (2000), Creswell (2016) states that quantitative research is research that uses quantitative methods, which is a research method that aims to describe social phenomena or symptoms quantitatively or explain how phenomena or social symptoms that occur in society are interconnected with each other. When viewed in terms of research methods, this research uses survey methods. Cooper and Schindler (2014) cite the survey method as a means of gathering data from a

specific natural (as opposed to artificial) setting; however, researchers employ a variety of techniques for data collection, such as testing, structured interviews, and the distribution of questionnaires.

3.2 Data Sources
According to Sugiyono (2015), states that there are two categories of data: qualitative and quantitative. Both qualitative and quantitative data are used in this study.

3.2.1 Data Qualitative
Instead of being presented as numbers, qualitative data is expressed verbally. The definition of qualitative data is information that has been gathered in an all-encompassing manner using a variety of scientific techniques, descriptions expressed through words and language, and a unique natural setting (Moleong, 2017).

3.2.2 Quantitative data
This kind of quantitative data can be expressed as information or explanations expressed in numerical form, or it can be measured or computed directly. Quantitative research data, according to Sugiyono (2016: 8), refers to statistical or quantitative data analysis done with the intention of testing preconceived notions.

4. Results and discussions
The purpose of this study was to evaluate, assess, and determine the impact of workload, discipline, and leadership on worker performance at the Riau Islands Province Regional Revenue Agency using job satisfaction as an intervening variable. There are five latent variables in this study: three of them are independent, one is dependent, and one is an intervening variable. In order to gather data for this study, 128 staff members of the Riau Islands Province Regional Revenue Agency were given questionnaires. The causality method is applied in this study, and primary data are used. Researchers used SEM-PLS (Structural Equation Modeling-Partial Least Square) to analyse data with parametric and non-parametric statistics regarding research variables, instrument tests, normality tests, hypothesis testing, and discussion of the outcomes of hypothesis testing and path analysis in order to ascertain the impact of each latent variable in this study. In order to investigate relationship patterns that show the direct and indirect effects of a variable or group of variables on other variables, this study uses path analysis. Smart PLS Ver 4.0 helped with the path coefficient calculation in this study. The path coefficient calculation results can be used to determine significance as well as the direct and indirect effects between variables.

4.1 Respondent Demographics
One hundred and twenty-eight workers from the Riau Islands Province Regional Revenue Agency participated in this survey. The respondent data, which includes gender, age, place of assignment, job title, and most recent education, is described below.

a. Respondents by gender
Table 1. Gender

Gender	Frequency	Percentacy
Male	68	53.1%
Female	60	46.9%
Total	**128**	**100%**

Based on Table 1 above, this study used 128 samples of respondents where from the selected sample, when viewed in terms of gender, the overall sample was female as much as 46.9% and the remaining 53.1% male. This shows that male samples are more dominant than women.

b. Respondents by age
Table 2. Respondent Age

Age	Frequency	Precentacy
20-30 years old	18	14,1%

31-40 years old	54	42,1%
41-50 years old	40	31,1%
>50 years old	16	12,4%
Total	**128**	**100%**

The age distribution of the Riau Islands Province Regional Revenue Agency staff is shown in Table 2. Employees at the Riau Islands Province Regional Revenue Agency exhibit high levels of enthusiasm and mobility at work, as evidenced by the fact that the age group of 31 to 40 years old has the highest number of employees at the agency (54, or 42.1%).

c. Respondents based on education
Table 3. Education

Recent Education	Frequency	Precentacy
High School	35	27.3%
Diploma	5	3.9%
Bachelor	57	44.5%
Master	30	23.4%
Doctor	1	0.8%
Total	**128**	**100%**

Employee education levels at the Riau Islands Province Regional Revenue Agency are shown in Table 3, which indicates that the majority of employees fall into the S1 category. This indicates that in addition to having a strong work ethic, employees at the Riau Islands Province Regional Revenue Agency also possess strong intellectual faculties.

d. Respondents based on position
Table 4. Job position

Job Position	Frequency	Presentase
Functional	27	21.1%
Head of Field	11	8.6%
Staff	90	70.3%
Total	**128**	**100%**

Table 4 shows the number of respondents based on job titles. The majority of respondents as many as 90 people or 70.3% are employees with staff positions.

e. Respondents based on place of duty
Table 5. Place of duty

Duty Station	Frequency	Presentacy
Secretariat	17	13.3%
Revenue Division	9	7%
Revenue Development Division	7	5.5%
Control and Supervision Division	6	4.7%
Tax Collection Division	7	5.5%
UPT PPD Batam Center	17	13.3%
UPT PPD Tanjungpinang	17	13.3%
UPT PPD Bintan	7	5.5%
UPT PPD Karimun	10	7.8%
UPT PPD Lingga	5	3.9%
UPT PPD Natuna	5	3.9%
UPT PPD Kep. Anambas	4	3.1%

Duty Station	Frequency	Presentacy
UPT PPD Batu Aji	7	5.5%
UPT PPD Kijang	5	3.9%
UPT PPD Tanjung Batu	5	3.9%
Total	**128**	**100%**

Table 5 shows the number of respondents based on place of duty. The majority of respondents are assigned to the Secretariat Division, UPT PPD Batam Center, and UPT PPD Tanjungpinang with a frequency of 17 staff or 13.3%.

f. Features of the answers provided by the respondents

The responses of those who completed a questionnaire about the impact of workload, leadership, and discipline on worker performance at the Riau Islands Province Regional Revenue Agency—with job satisfaction serving as an intermediary variable—describe the research findings. The trend of respondents' responses to each study variable will be observed. The descriptive statistics for each variable show the answers of the respondents' tendency.

g. Responses of respondents to discipline-related factors

Respondents' answers to discipline variables are shown in Table 6.

Indicator	5		4		3		2		1	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Employees ask their superiors for permission if they leave work during working hours.	18	14.1%	65	50.8%	22	17.2%	23	18%	0	0%
Employees complete their work on time in accordance with the time specified by the supervisor.	31	24.2%	58	45.3%	20	15.6%	19	14.8%	0	0%
Employees are willing to cooperate with coworkers so that they can complete their work on time.	14	10.9%	70	54.7%	26	20.3%	18	14.1%	0	0%
Employees give an excuse if they are late for work.	17	13.3%	57	44.5%	35	27.3%	19	14.8%	0	0%
Employees carry out work in	24	18.8%	61	47.7%	29	22.7%	14	10.9%	0	0%

Indicator	5		4		3		2		1	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
accordance with orders or instructions from superiors.										
Employees never quarrel with fellow employees.	28	21.9%	58	45.3%	35	27.3%	7	5.5%	0	0%
Punitive sanctions are given to those who violate the rules	15	11.7%	77	60.2%	22	17.2%	14	10.9%	0	0%
Always complete work according to the specified time.	31	24.2%	69	53.9%	10	7.8%	18	14.1%	0	0%
Employees always wear the work uniform that has been determined	32	25%	64	50%	13	10.2%	19	14.8%	0	0%
Employees always use identification when working	32	25%	60	46.9%	23	18%	13	10.2%	0	0%
Employees use and maintain company property properly.	29	22.7%	67	52.3%	13	10.2%	19	14.8%	0	0%
Employees provide satisfactory service to customers.	32	25%	70	54.7%	10	7.8%	16	12.5%	0	0%
In every work implementation, employees always pay attention to the work procedures that have	25	19.5%	57	44.5%	39	30.5%	7	5.5%	0	0%

Indicator	5		4		3		2		1	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
been determined.										
Employees have carried out work in accordance with established procedures.	16	12.5%	60	46.9%	40	31.3%	12	9.4%	0	0%
Employees are serious in carrying out work	29	22.7%	64	50%	14	10.9%	21	16.4%	0	0%

h. Respondents' responses to workload variables

Table 6. Respondents' responses to workload variables

Indicator	5		4		3		2		1	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
The work target given is in accordance with the employee's ability	18	14.1%	63	49.2%	39	30.5%	8	6.3%	0	0%
Employees are able to complete work according to targets in a timely manner.	22	17.2%	53	41.4%	42	32.8%	11	8.6%	0	0%
Employees always try to complete all work in accordance with the specified targets	19	14.8%	54	42.2%	40	31.3%	15	11.7%	0	0%
The work to be accomplished in the job is too high	20	15.6%	58	45.3%	39	30.5%	11	8.6%	0	0%
Working conditions are in accordance with the provisions	28	21.9%	60	46.9%	28	21.9%	12	9.4%	0	0%

Indicator	5		4		3		2		1	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
that have been set.										
Employees are placed according to my expertise.	16	12.5%	55	43%	41	32%	16	12.5%	0	0%
The work provided is in accordance with the educational background	24	18.8%	56	43.8%	37	28.9%	11	8.6%	0	0%
The work environment encourages enthusiasm in completing work.	19	14.%	55	43%	39	30.5%	15	11.7%	0	0%
Employees are able to use work time properly and maximally.	30	23.4%	58	45.3%	28	21.9%	12	9.4%	0	0%
Employees are able to complete work according to the specified time.	27	21.1%	56	43.8%	34	26.6%	11	8.6%	0	0%
If there is work that has not been completed, they always work overtime (working during their home time).	17	13.3%	52	40.6%	39	30.5%	20	15.6%	0	0%
The time given is in accordance with the	22	17.2%	55	43%	40	31.3%	11	8.6%	0	0%

Indicator	5		4		3		2		1	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
work to be completed.										
The work given is in accordance with each task	19	14.8%	58	45.3%	38	29.7%	13	10.2%	0	0%
The work given is in accordance with established regulations.	19	14.8%	49	38.3%	39	30.5%	21	16.4%	0	0%
The work given is in accordance with the ability	19	14.8%	56	43.8%	38	29.7%	15	11.7%	0	0%

i. Respondents' responses to job satisfaction variables

Table 7. Respondents' responses to job satisfaction variables

Indicator	5		4		3		2		1	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Employees are satisfied with salary	33	25.8%	46	35.9%	34	26.6%	15	11.7%	0	0%
The agency pays better than competitors.	33	25.8%	52	40.6%	30	23.4%	13	10.2%	0	0%
Appropriateness between wages, volume of work	26	20.3%	43	33.6%	45	35.2%	14	10.9%	0	0%
Employees receive salary increases based on work performance and job responsibilities.	36	28.1%	42	32.8%	36	28.1%	14	10.9%	0	0%
Employees feel comfortable with the atmosphere	34	26.6%	38	29.7%	39	30.5%	17	13.3%	0	0%
Employees do not feel burdened by the work	25	19.5%	48	37.5%	39	30.5%	16	12.5%	0	0%

Indicator	5		4		3		2		1	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
given because it is in accordance with their abilities.										
Employees are happy with their current job because it is in line with their education/work experience.	26	20.3%	43	33.6%	39	30.5%	20	15.6%	0	0%
Employees are happy with their job because it is in line with their expectations	26	20.3%	47	36.7%	39	30.5%	16	12.5%	0	0%
Employees are happy with superiors who can provide support to subordinate employees	30	23.4%	44	34.4%	36	28.1%	18	14.1	0	0%
Employees are happy with their superiors who listen to their subordinates' suggestions, criticisms and opinions.	36	28.1%	38	29.7%	35	27.3%	19	14.8%	0	0%
Employees are happy with superiors who can motivate their subordinates well	37	28.9%	37	28.9%	37	28.9%	17	13.3%	0	0%
Employees are happy with superiors who can	30	23.4%	43	33.6%	35	27.3%	20	15.6%	0	0%

| Indicator	5		4		3		2		1	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
treat their subordinates well										
Employees are happy to work with coworkers who provide sufficient support	33	25.8%	40	31.3%	37	28.9%	18	14.1%	0	0%
Employees enjoy working with colleagues who take responsibility for their work	32	25%	51	39.8%	27	21.1%	18	14.1%	0	0%
Employees enjoy working with colleagues who can provide solutions.	39	30.5%	43	33.6%	31	24.2%	15	11.7%	0	0%

4.2. Data Analysis
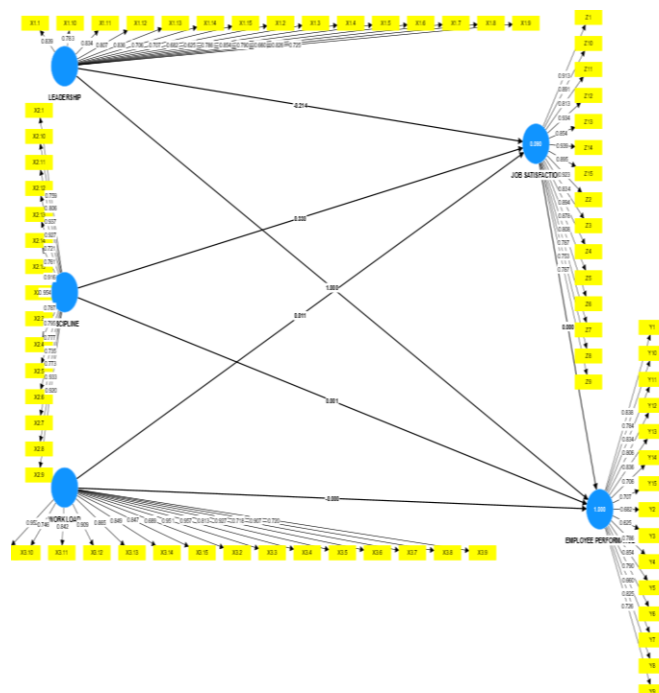
Figure 2. Results of stage 1 data processing

4.2.1. Measurement model analysis (outer model)

Testing of measurement models demonstrates how latent variables to be measured are represented by manifest or observed variables. Convergent validity and discriminant validity are the two standards used to evaluate the validity test in the outer model.

A. Convergent Validity

Table 8. Loading Factor

	Discipline	Employee Performance	Job Satisfaction	Leadership	Work Load
X1.1			0,839		
X1.10			0,783		
X1.11			0,834		
X1.12			0,807		
X1.13			0,836		
X1.14			0,706		
X1.15			0,707		
X1.2			0,682		
X1.3			0,625		
X1.4			0,786		
X1.5			0,854		
X1.6			0,790		
X1.7			0,660		
X1.8			0,826		
X1.9			0,725		
X2.1		0,759			
X2.10		0,806			
X2.11		0,937			
X2.12		0,927			
X2.13		0,721			
X2.14		0,761			
X2.15		0,916			
X2.2		0,954			
X2.3		0,787			
X2.4		0,795			
X2.5		0,777			
X2.6		0,735			
X2.7		0,773			
X2.8		0,933			
X2.9		0,920			
X3.1	0,952				
X3.10	0,746				
X3.11	0,842				
X3.12	0,909				
X3.13	0,865				
X3.14	0,849				
X3.15	0,847				
X3.2	0,689				
X3.3	0,951				
X3.4	0,957				

X3.5	0,813		
X3.6	0,927		
X3.7	0,718		
X3.8	0,907		
X3.9	0,720		
Y1			0,838
Y10			0,784
Y11			0,834
Y12			0,806
Y13			0,836
Y14			0,706
Y15			0,707
Y2			0,682
Y3			0,625
Y4			0,786
Y5			0,854
Y6			0,790
Y7			0,660
Y8			0,825
Y9			0,726
Z1		0,913	
Z10		0,891	
Z11		0,813	
Z12		0,934	
Z13		0,854	
Z14		0,939	
Z15		0,895	
Z2		0,923	
Z3		0,834	
Z4		0,894	
Z5		0,878	
Z6		0,808	
Z7		0,787	
Z8		0,753	
Z9		0,787	

Convergent validity of the measurement model derived from the loading factor value of each instrument being more than 0.7 and the correlation between the item/instrument score and the construct score :

1. Three invalid instruments (X1.2, X1.3, and X1.7) were identified based on the first data processing for the Leadership variable.
2. No invalid instruments (<0.7) were identified based on the first data processing for the Discipline variable.
3. One invalid instrument (<0.7) was identified based on the first data processing for the Workload variable, X3.2.
4. There were no invalid instruments <0.7 based on the first data processing for the Workload variable.
5. Three instruments (Y2, Y3, and Y7) are deemed invalid (<0.7) in the Employee Performance variable based on the initial data processing.The second data processing is done to ensure that the convergent validity is higher than 0.7, which is required. The figure 2 is as follows:
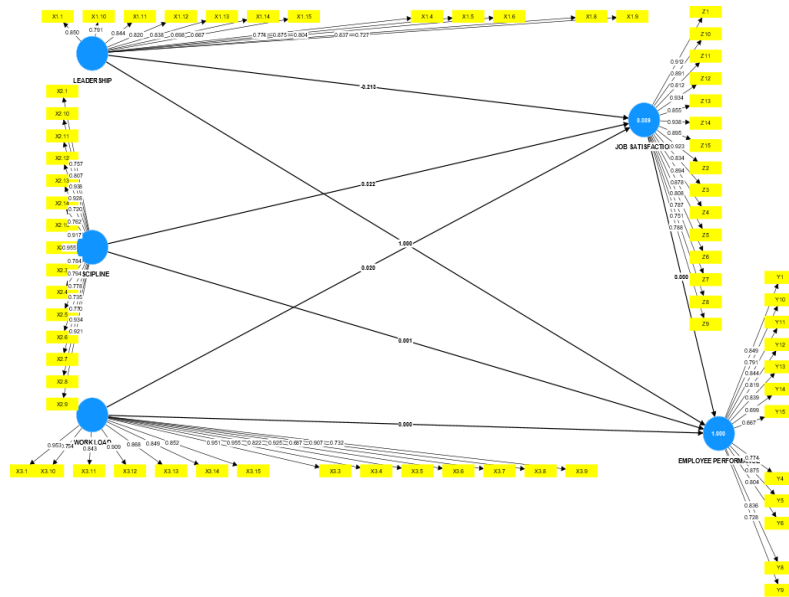
Figure 3.

Tabel 9. Loading Factor II

	Discipline	Employee Performance	Job Satisfaction	Leadership	Work Load
X1.1				0,850	
X1.10				0,791	
X1.11				0,844	
X1.12				0,820	
X1.13				0,838	
X1.14				0,698	
X1.15				0,667	
X1.4				0,774	
X1.5				0,875	
X1.6				0,804	
X1.8				0,837	
X1.9				0,727	
X2.1	0,757				
X2.10	0,807				
X2.11	0,938				
X2.12	0,928				
X2.13	0,720				
X2.14	0,762				
X2.15	0,917				
X2.2	0,955				
X2.3	0,784				
X2.4	0,794				
X2.5	0,778				
X2.6	0,735				
X2.7	0,770				
X2.8	0,934				
X2.9	0,921				

Item	Discipline	Leadership	Motivation
X3.1			0,953
X3.10			0,754
X3.11			0,843
X3.12			0,909
X3.13			0,868
X3.14			0,849
X3.15			0,852
X3.3			0,951
X3.4			0,955
X3.5			0,822
X3.6			0,925
X3.7			0,687
X3.8			0,907
X3.9			0,732
Y1	0,849		
Y10	0,791		
Y11	0,844		
Y12	0,819		
Y13	0,839		
Y14	0,699		
Y15	0,667		
Y4	0,774		
Y5	0,875		
Y6	0,804		
Y8	0,836		
Y9	0,728		
Z1		0,912	
Z10		0,891	
Z11		0,812	
Z12		0,934	
Z13		0,855	
Z14		0,938	
Z15		0,895	
Z2		0,923	
Z3		0,834	
Z4		0,894	
Z5		0,878	
Z6		0,808	
Z7		0,787	
Z8		0,751	
Z9		0,788	

Convergent validity of the measurement model determined by the loading factor value of each instrument being greater than 0.7 and the correlation between the item/instrument score and the construct score (loading factor).
1. According to the second data processing for the Leadership variable, X1.14 and X1.15, two invalid instruments <0.7, exist.
2. There are no invalid instruments <0.7 based on the second data processing for the Discipline variable.

3. The Workload variable's second data processing indicates that X3.7 is the only invalid instrument with a <0.7 value.
4. There are no invalid instruments <0.7 based on the second data processing for the Workload variable.
5. Two instruments, Y14 and Y15, are deemed invalid (<0.7) in the Employee Performance variable based on the results of the second data processing.

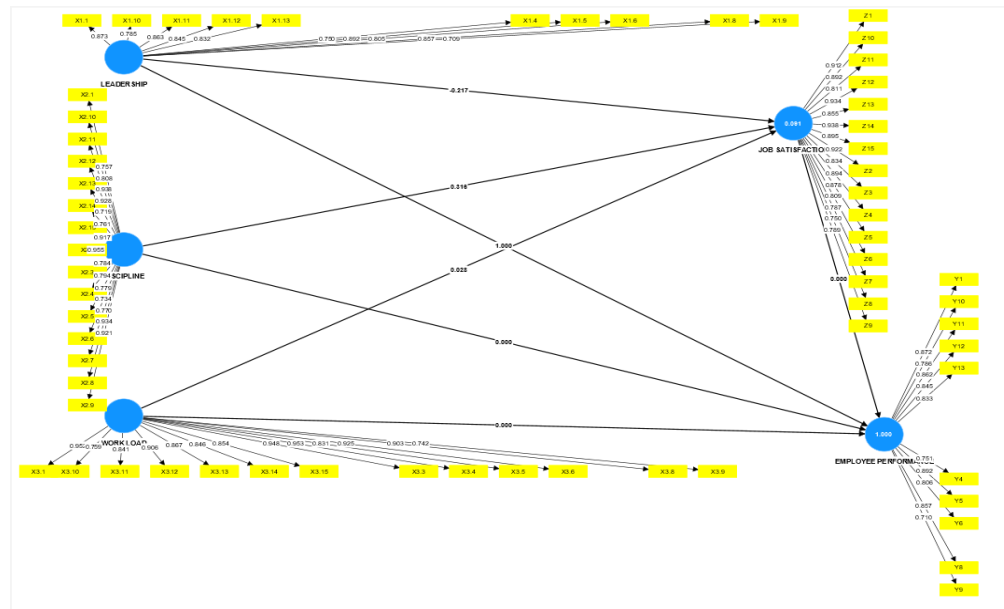Third data processing is done to meet the necessary convergent validity, which is greater than 0.7. The figure 4 is as follows:

Figure 4. Phase III Data Processing Results

Table 10. Loading Factor III

	Discipline	Employee Performance	Job Satisfaction	Leadership	Work Load
X1.1				0,873	
X1.10				0,785	
X1.11				0,863	
X1.12				0,845	
X1.13				0,832	
X1.4				0,750	
X1.5				0,892	
X1.6				0,805	
X1.8				0,857	
X1.9				0,709	
X2.1	0,757				
X2.10	0,808				
X2.11	0,938				
X2.12	0,928				
X2.13	0,719				
X2.14	0,761				
X2.15	0,917				
X2.2	0,955				
X2.3	0,784				

Item				
X2.4	0,794			
X2.5	0,779			
X2.6	0,734			
X2.7	0,770			
X2.8	0,934			
X2.9	0,921			
X3.1				0,952
X3.10				0,759
X3.11				0,841
X3.12				0,906
X3.13				0,867
X3.14				0,846
X3.15				0,854
X3.3				0,948
X3.4				0,953
X3.5				0,831
X3.6				0,925
X3.8				0,903
X3.9				0,742
Y1		0,872		
Y10		0,786		
Y11		0,862		
Y12		0,845		
Y13		0,833		
Y4		0,751		
Y5		0,892		
Y6		0,806		
Y8		0,857		
Y9		0,710		
Z1			0,912	
Z10			0,892	
Z11			0,811	
Z12			0,934	
Z13			0,855	
Z14			0,938	
Z15			0,895	
Z2			0,922	
Z3			0,834	
Z4			0,894	
Z5			0,878	
Z6			0,809	
Z7			0,787	
Z8			0,750	
Z9			0,789	

After removing a number of invalid instruments, the third data processing result showed that the value of the aforementioned instruments satisfied the criterion of greater than 0.7.

B. Discriminant Validity

Discriminant validity of the measurement model with reflexive indicators is B. Differential ValidityThe assessment of the measurement model's discriminant validity with reflexive indicators is based on the cross loading of each variable, which needs to be higher than 0.07. The latent constructs are more effective than other blocks at predicting the size of their block if the correlation between the construct and the measurement item is higher. Comparing the square root of the Average Variance Extracted (AVE) for each construct with the correlation value between the construct and other constructs in the discriminant validity analysis model. To make sure that every concept in every latent model is distinct from other variables, discriminant validity is used. When a construct variable's Heterotrait - Monotrait Ratio of Corelation (HTMT) value is less than 0.90, it indicates that the variable has good discriminant validity and is therefore valid. This is the goal of discriminant validity analysis ([Hair Jr, Hair Jr, Hult, Ringle, & Sarstedt, 2021](#)).

C. Goodness of Fit Model

The combined performance of the measurement and structural models can be validated using the Goodness of Fit (GoF) index, which is a single metric. all in all. The model's average R2 value was multiplied by the square root of the average communalities index to determine the GoF. The GoF value is interpreted as follows: 0.1 (small GoF), 0.25 (moderate GoF), and 0.36 (large GoF). The GoF value ranges from 0 to 1 ([Ghozali, 2016](#)). The GoF value in PLS-SEM must be manually searched.

$$GoF = \sqrt{AVE \ x \ R2}$$

$$GoF = \sqrt{\frac{(0,724 + 0,701 + 0,589 + 0,743 + 0,589)}{5} \ x \ \frac{(0,635 + 0,860)}{2}}$$

$$GoF = \sqrt{\frac{(3,346)}{5} \ x \ \frac{(1,495)}{2}}$$

$$GoF = \sqrt{0,6692 \ x \ 0,747}$$

$$GoF = \sqrt{0,4998}$$

$$GoF = 0,7069$$

The research model's feasibility level was 71%, with a large feasibility level, based on the results of the GOF analysis of 0.7069, according to Tenenhau (2004), who states that the values of small GoF = 0.1, medium GoF = 0.25, and large GoF = 0.38.

D. Structural Model Analysis (inner model)

In theory, the purpose of the structural model, also known as the inner model, is to test the relationships between latent variables that are both exogenous and endogenous. Hypothesis testing is also known as inner model testing. The test was performed by measuring the structural path coefficient and examining the percentage of variance explained, or R2, for the dependent latent variable (endogenous), which was modelled to determine the influence of the independent variable (exogenous) using the Stone-Geisser Q square test size. The t-statistic produced by the bootstrapping process is used to test the stability of the estimates.

4.2 Discussion

4.2.1 Direct effect testing

When exogenous latent variables impact endogenous latent variables directly, without the need for mediation or influence from intermediary variables, this is known as a direct effect. The goal of direct effect hypothesis testing is to directly (i.e., without the use of intermediaries) demonstrate the hypotheses about how one variable affects another. Ho (the significant impact of a variable on other variables) is accepted if the probability value (P-Value) < Alpha (0.05). Ho is rejected (meaning there is no significant relationship between a variable and other variables) if the probability value (P-Value) > Alpha (0.05).

Table 11. Hypothesis of Direct Effect

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Workload X3 -> Job Satisfaction Z	0.036	0.039	0.111	0.328	0.743
Workload X3 -> Employee Performance Y	0.052	0.054	0.024	2.186	0.029
Discipline X2 -> Job Satisfaction Z	0.355	0.368	0.117	3.031	0.002
Discipline X2 -> Employee Performance Y	-0.011	-0.013	0.027	0.416	0.677
Leadership X1 -> Job Satisfaction Z	0.467	0.472	0.093	5.045	0.000
Leadership X1 -> Employee Performance Y	0.951	0.951	0.016	57.726	0.000
Employee Performance Y -> Job Satisfaction Z	0.011	0.012	0.026	0.413	0.680

Based on the table above, the following is known:
1. An increase in the value of the Leadership variable is followed by an increase in the Employee Performance variable, as the direct relationship between the two variables has a path coefficient of 0.951 (positive). Given that the P-Values for the relationship between the Leadership and Employee Performance variables are 0.000 <0.05, it can be concluded that there is a significant relationship between the two variables.
2. The Employee Performance variable will increase in response to an increase in the value of the Discipline variable, as indicated by the direct relationship between the two variables, which has a path coefficient of -0.011 (negative). The Discipline variable's impact can be concluded that there is no significant relationship between the Discipline Variable and the Employee Performance Variable because the P-value of 0.677> 0.05 on the Employee Performance variable.
3. There is a positive path coefficient of 0.355 (positive) for the direct relationship between the Discipline and Job Satisfaction variables; this means that when the Discipline variable increases, the Job Satisfaction variable also increases. Given that the Discipline variable's effect on the Job Satisfaction variable has a p-value of 0.002 <0.05, it is possible to conclude that there is a significant relationship between the two variables.
4. An increase in the workload variable's value will be followed by an increase in the Job Satisfaction variable due to the direct relationship between the two variables, which has a path coefficient of 0.036 (positive). The Workload variable's impact It can be concluded that there is a significant relationship between the Workload Variable and the Job Satisfaction Variable because the P-Values value on the Job Satisfaction variable is 0.743> 0.05.
5. An increase in the Job Satisfaction variable's value will be followed by an increase in the Employee Performance variable, as the direct relationship between the Job Satisfaction variable and the Employee Performance variable has a path coefficient of 0.011 (positive). With a p-value of 0.680>0.05 for the relationship between the Job Satisfaction variable (Z) and the Employee Performance variable, it can be concluded that there is no significant relationship between the two variables.

4.2.2. Indirect Hypothesis Testing
Table 12. Indirect Influence Hypothesis

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Workload X3 -> Job Satisfaction Z	0,288	0,285	2,258	4,400	0,003

Discipline X2 -> Job Satisfaction Z	0,278	0,255	2,568	4.404	0,005
Leadership X1 -> Job Satisfaction Z	0,410	0,405	2,288	4,317	0,000

The purpose of testing the indirect influence hypothesis is to demonstrate the indirect (through intermediaries) impact of one variable on the other variables. The intervening variable mediates the relationship between two variables if the indirect effect coefficient is greater than the direct effect coefficient. However, the intervening variable does not mediate the relationship between one variable and another if the value of the indirect effect coefficient is less than the value of the direct effect coefficient. Table 12 shows that the indirect effect of leadership on employee performance through job satisfaction has a P value of 0.005, which is less than 0.05. This indicates that the effect of Job Satisfaction, which mediates the effect of Leadership on Employee Performance, is significant. Table 12 shows that the discipline variable on Employee Performance through Job Satisfaction has an indirect effect with a P value of 0.000 <0.05. This indicates that the effect of Discipline on Employee Performance, as mediated by Job Satisfaction, is significant. Table 12 shows that the indirect effect of the workload variable on employee performance through job satisfaction has a P value of 0.003 <0.05, indicating a significant effect of the workload variable on employee performance.

4.2.3. Coefficient of Determination (R Square)
The goal of the Coefficient of Determination (R Square) is to assess how well a variable can be predicted. **In other words, to assess the relationship between the variation in the independent variable's value and the variation in the dependent variable's value in a path model.**

Table 13. Coefficient of Determination

	R-square	R-square adjusted
Job Satisfaction Z	0,635	0,612
Employee Performance Y	0,860	0,855

According to Table 13, the R-square testing in this study demonstrates that the independent variables—leadership, discipline, workload, and job satisfaction— impact employee performance. The dependent variable in this study, employee performance, has a coefficient of determination (R2) of 0.855, meaning that the independent variables can account for 85% of the variance in the employee performance. Other variables not included in the research model account for the remaining 15% of the variance. According to Table 13, the R-squared testing in this study demonstrates that the independent variables—Leadership, Discipline, and Workload—have an impact on Job Satisfaction. The coefficient of determination (R^2) of the job satisfaction variable is 0.612, indicating that 61% of the variance in the dependent variable—job satisfaction—can be explained by the independent variables in this study. Other variables not included in the research model accounted for 39% of the remaining variance.

4.2.4. Direct Effect of Leadership on Employee Performance
The empirical results of the investigation into the relationship between leadership and worker performance show that leadership positively and significantly impacts employee performance. Employee performance at the Riau Islands Province Regional Revenue Agency is positively correlated with the quality of leadership. The respondents' comments about employee performance and leadership fell into the "good" category. This is in line with the rules of the Riau Islands Province Regional Revenue Agency, where the Chairperson gives specific instructions to staff members before starting work. In addition, the Chairperson advises staff members on which tasks should be completed first before starting work. This study is consistent with earlier research carried out by (Fahmi, Wibisono, & Satriawan, 2021).

4.2.5. Direct Effect of Discipline on Employee Performance
Empirical evidence indicating a negative and negligible impact of discipline on employee performance was obtained by analyzing the relationship between discipline and performance. where employees of

the Riau Islands Province Regional Revenue Agency have not correctly implemented the rules and regulations. The respondents' replies regarding employee performance and discipline support this. This results in a large amount of work being uncontrolled and completed late. It is also common to find employees arriving at work without uniforms or identification. in order for employee inequality to be uniform. Apart from wearing uniforms, some employees choose not to work in their full uniform.

4.2.6. Direct Effect of Workload on Employee Performance
The analysis of workload and employee performance yielded empirical findings indicating that discipline positively and significantly affects employee performance. The workload at the Riau Islands Province Regional Revenue Agency is based on the expertise of each employee, as evidenced by the respondents' responses regarding the impact of workload on employee performance. Moreover, employees are placed based on their educational background and area of expertise, which makes them feel comfortable and motivated to complete their work effectively. If the work is completed on time and produces good results, employees are able to meet deadlines, and worker productivity rises. This study is consistent with earlier studies. (Rolos, Sambul, & Rumawas, 2018). Testing the direct influence of workload on employee performance, there is a direct influence of workload on employee performance.

4.2.7. Leadership's Direct Impact on Work Satisfaction
The results of the analysis regarding leadership and job satisfaction obtained empirical findings that leadership has a positive and significant effect on job satisfaction. Leadership in the Riau Islands Province Regional Revenue Agency is running well, so that employees get job satisfaction. The respondents' responses regarding leadership and job satisfaction show that employees do not feel burdened by the work assigned to them because it is in accordance with their abilities, they are happy with their current job because it is in accordance with their education/work experience, and they feel comfortable with the atmosphere of their work environment. Employees are happy with leaders who can support their subordinates.

4.2.8. Direct Effect of Discipline on Job Satisfaction
The results show that discipline has a positive and significant effect on job satisfaction. The results of this study indicate that the more disciplined employees are at the Riau Islands Province Regional Revenue Agency, the more satisfaction they experience at work. It can be seen from the respondents' responses regarding discipline on job satisfaction, where employees who get job satisfaction in the office, these employees will come on time, will use uniforms in accordance with existing regulations, and employees must also use identity while employees are in the office environment. The function of the identity is as an identifier between one team and another team or an identifier between employees. This research is in line with previous research conducted by Ridha Putri, Zulfadil and Yusni Maulida with the title The Effect of Work Discipline and Work Facilities on Job Satisfaction and Work Productivity of Employees of PT Subentra Pekanbaru City concluded that work discipline has a positive and significant effect on satisfaction. The results of his research state that the hypothesis that work discipline affects satisfaction can be accepted.

4.2.9. Direct Effect of Workload on Job Satisfaction
The results showed that workload had a positive and significant effect on job satisfaction. This can be seen if an employee has a workload that is in accordance with their expertise, it can provide their own job satisfaction. It can be seen from the respondents' responses regarding discipline on job satisfaction, where employees who get job satisfaction in the office, these employees will carry out all their responsibilities and work according to the deadlines given. Employees are able to use their working time properly and maximally, and they are able to complete work according to the specified time. If there is work that has not been completed, they always work overtime (i.e., they work when they go home). This research is in line with previous research conducted by Pramono and Priyono, who concluded that workload has a negative and significant effect on satisfaction. This means that the higher the workload, the lower the job satisfaction..

4.2.10. Direct Effect of Job Satisfaction on Employee Performance

The findings demonstrate that employee performance is positively and marginally impacted by job satisfaction. The findings of this study suggest that job satisfaction among employees does not always translate into better performance. Certain employees perform tasks outside their areas of expertise, causing them to finish their work behind schedule. According to the percentage of questionnaires, the job satisfaction variable's indicators' value is still low, which is consistent with earlier research by Fauziek and Yanuar, titled The Effect of Job Satisfaction on Employee Performance with Job Stress as a Mediating Variable, which found no relationship between job satisfaction and employee performance at PT XYZ. where the typical employee's results indicate that they are not happy at work. This may occur as a result of work characteristics that emphasize an employee's output rather than their level of satisfaction.

5. Conclusions

5.1. Conclusion

The following conclusion can be drawn from the data analysis results in the hypothesis testing and discussion:

1. Employee performance at the Riau Islands Province Regional Revenue Agency is positively and directly correlated with leadership. Sincere leaders will work diligently and selflessly, and leaders who are willing to accept criticism and suggestions from their subordinates will always strive to align the organization's interests and goals with those of their subordinates. He is always trustworthy, accountable for everything he does, and will not misuse his position of power for selfish gain.
2. Discipline at the Riau Islands Province Regional Revenue Agency has a negative and insignificant effect on employee performance, meaning that discipline has no effect on the performance of employees of the Riau Islands Province Regional Revenue Agency.
3. At the Riau Islands Province Regional Revenue Agency, workload has a favourable and noteworthy impact on worker performance. Within reasonable bounds, an increase in an employee's workload can enhance their performance.
4. At the Riau Islands Province Regional Revenue Agency, leadership has a favourable and noteworthy impact on workers' job satisfaction. This demonstrates that increased job satisfaction among employees is a direct result of an individual's improving leadership abilities.
5. Discipline has a positive and significant effect on job satisfaction at the Riau Islands Province Regional Revenue Agency. This is because employees who have achieved good discipline and given rewards according to what they have done, their job satisfaction will also increase.
6. Workload has a positive and insignificant effect on job satisfaction at the Riau Islands Province Regional Revenue Agency. This means that workloads that are in accordance with employee expertise will increase job satisfaction. Where employees can complete work on time without feeling excessive pressure so that they can achieve good work completion but this cannot provide employee job satisfaction.
7. There is a slight but positive correlation between job satisfaction and workers' performance at the Riau Islands Province Regional Revenue Agency. Employee performance is not always improved even if they are happy in their jobs and can finish tasks on schedule.
8. The employee performance variable's coefficient of determination (R2) is 0.855, indicating that 85% of the variance in the dependent variable—the employee performance variable—can be explained by the independent variables in this study. Other variables not included in the research model account for the remaining 15% of the variance.
9. The Job Satisfaction variable's coefficient of determination (R2) is 0.612, meaning that 61% of the variance in the dependent variable—Job Satisfaction—can be explained by the independent variables in this study. Other variables not included in the research model account for the remaining 39% of the variance.

5.2. Suggestions

1. The Riau Islands Province Regional Revenue Agency must maintain the leadership that has been implemented so far so that it can improve Employee Performance. In addition, it must also appreciate and support employees in carrying out and completing their work.

2. The Riau Islands Province Regional Revenue Agency must improve employee discipline, ensure that employees are absent on time and immediately carry out their duties and responsibilities after the absence process. Because if after taking attendance, employees still do other things outside of work, it can cause a decrease in employee performance.
3. The Regional Revenue Agency for the Riau Islands Province is required to assign tasks and responsibilities to its employees based on their educational background and area of expertise. in order for workers to finish their tasks on schedule and reduce the possibility of making mistakes when doing so. It is hoped that staff members will take a more active role in creating new products that enhance work output.
4. Job Satisfaction is expected to form compatibility between employees and organizations, by providing other needs or having the same basic characteristics or both.
5. To continue to improve employee performance, the Regional Revenue Agency needs to conduct training training for leaders and employees so that they can upgrade existing knowledge, add value to themselves. So that it can improve employee performance.
6. For future researchers, they can add attitude, rewards, and emotional intelligence variables.

5.3. Limitations
1. There are a number of limitations to this study that could affect the research findings. As a result, we must communicate the following study limitations:
2. The use of PLS analysis has limitations in the sample and variables used.
3. The sample used is not enough to measure variable discrimination.
4. The number of variables is still modest.
5. Primary research data is not strong enough to draw research results so that the interview stage is actually needed to find out in detail the problem identification of each variable.

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