

MAPPING IDEA & LITERATURE FORMAT | RESEARCH ARTICLE

# The Influence of Transformational Leadership and Social Interaction on Employee Performance with Work Motivation as Mediating Variable

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## ABSTRACT

This study aims to analyze the influence of leadership and social interaction on employee performance, with work motivation serving as a mediating variable, at the South Makassar Primary Tax Office. The background of this research is based on the phenomenon of low employee performance, which is influenced not only by leadership factors but also by social interactions among employees and the motivation they possess. The research employed a quantitative approach using Partial Least Squares–Structural Equation Modeling (PLS-SEM) as the analysis technique. Data were collected through questionnaires distributed to employees of the South Makassar Primary Tax Office, who served as the research respondents. The results of the study indicate that: (1) leadership has a negative and insignificant effect on employee performance; (2) social interaction has a positive and significant effect on employee performance; (3) work motivation has a positive and significant effect on employee performance; (4) leadership has a positive and significant effect on work motivation; (5) social interaction has a positive and significant effect on work motivation; (6) leadership has a positive and significant effect on employee performance through work motivation; and (7) social interaction has a positive and significant effect on employee performance through work motivation. The conclusion of this study is that work motivation serves as a key mediating variable, bridging the influence of leadership and social interaction on employee performance. Therefore, improving employee performance can be achieved by strengthening work motivation through inspirational leadership and harmonious social interaction within the organization.

**Keywords:** Leadership, Social Interaction, Work Motivation, Employee Performance.

## I. Introduction

National development in Indonesia continues to be strengthened through various government initiatives aimed at improving public welfare and economic prosperity. One of the primary financial pillars supporting this development agenda is tax revenue, which constitutes the most significant portion of the state budget. According to the Indonesian Taxation Law (Law No. 16 of 2009), tax is defined as a compulsory contribution to the state, imposed on individuals and entities without direct compensation, and allocated for the most significant benefit of the people. In 2024, tax revenue reached IDR 1,932.4 trillion, representing 97.2% of the national budget target, a 3.5% increase from the previous year. Although this figure fell short of the



APBN's initial target of IDR 2,307.9 trillion, it represents a positive trend in performance, setting a baseline for improving tax revenue in 2025. These achievements highlight the pivotal role of tax administration in sustaining national development and underscore the importance of human resource performance within the Directorate General of Taxes (DGT).

The DGT continually seeks to optimize tax collection through enhanced tax audits, strengthened enforcement, consistent implementation of tax reforms, and improved taxpayer services. The transition from an official assessment system to a self-assessment system represents a major reform initiative designed to empower taxpayers to independently register, calculate, pay, and report their tax obligations. However, the effectiveness of this self-assessment system relies heavily on the performance, capabilities, and commitment of tax officials. Human resources in public organizations are not merely administrative instruments but individuals who possess emotions, skills, and motivations that directly shape organizational outcomes. As Rivai (2018) explains, performance represents the extent to which individuals successfully achieve agreed-upon work targets, while Koopmans (2014) views employee performance as the set of behaviors and actions aligned with organizational goals. These perspectives highlight the importance of examining both internal and external factors that impact employee performance in public institutions, such as tax offices.

Employee performance is inherently shaped by multiple factors, including ability, knowledge, motivation, personality, and attitudes, as well as external elements such as work environment, leadership, social interactions, and compensation (Mathis & Jackson, 2018). Asri et al. (2019) further argue that job characteristics, discipline, workload, individual characteristics, organizational culture, and teamwork contribute significantly to performance outcomes. Among these factors, work motivation is often viewed as a central driver of employee behavior and productivity. Motivation directs employees' efforts, persistence, and willingness to undertake tasks essential to organizational success (George & Jones, 2015). According to Herzberg's Two-Factor Theory, as presented in Luthans (2018), intrinsic motivators such as achievement, recognition, and responsibility enhance job satisfaction, while extrinsic hygiene factors, including salary, job security, and working conditions, prevent dissatisfaction. Prior studies demonstrate that work motivation has a significant and positive influence on employee performance (Amri & Asmony, 2025; Atikaningtyas et al., 2025), although contradictory findings suggest non-significant relationships in specific contexts (Aniska et al., 2025). These inconsistencies justify further empirical investigation, particularly through the inclusion of mediating variables that may explain the variations in the data.

Leadership constitutes another essential determinant of employee performance. Effective leadership contributes to organizational success by directing employee behavior, building commitment, and inspiring collective effort toward achieving strategic goals. Robbins and Judge (2019) define leadership as the ability to influence groups toward achieving a vision or set of goals. Among various leadership models, transformational leadership is regarded as highly relevant for contemporary public organizations. Transformational leaders inspire employees, articulate a compelling vision, stimulate intellectual growth, and provide individualized consideration (Simamora, 2019). Path-Goal Theory (Northouse, 2016) asserts that leaders must adjust their styles according to employee needs and situational demands to guide them toward goal attainment. Empirical evidence indicates that transformational leadership has a positive impact on employee performance (Komariah et al., 2025; Adipra & Surya, 2025), although some studies report non-significant effects (Kurniawan et al., 2025). Further studies indicate that transformational leadership significantly enhances work motivation (Mustofa et al., 2025; Abisatyo et al., 2025), yet findings by Fadhilah et al. (2025) present contrasting results. Notably, Mustofa et al. (2025) and Hana et al. (2023) demonstrate that motivation mediates the relationship between transformational leadership and employee performance, suggesting that leadership influences performance indirectly by reinforcing employee motivation.

In addition to leadership and motivation, social interaction plays a crucial role in shaping employee performance. Social interaction in the workplace refers to communication processes, relationships, and cooperation among employees as they work collectively toward organizational goals (Harahap, 2020). Positive social interactions foster knowledge sharing, psychological support, and team cohesion, all of which contribute to improved performance. Empirical work supports the significant positive influence of social

interaction on employee performance (Fahlevy et al., 2025; Mardila et al., 2025). Social Exchange Theory provides a strong theoretical basis for understanding this relationship, positing that employees reciprocate positive interactions and support through increased commitment and performance. Theories by Maslow and Herzberg also highlight the importance of interpersonal relationships, suggesting that fulfilling social needs and fostering healthy workplace relationships enhance intrinsic motivation. Prior studies show that social interaction positively affects work motivation (Muliono & Indrawan, 2023; Tarigan et al., 2020) and influences performance indirectly through motivation (Aslam et al., 2022).

The context of the present study, Kantor Pelayanan Pajak (KPP) Pratama Makassar Selatan, is a vertical operational unit of the Directorate General of Taxes under the Regional Office of South, West, and Southeast Sulawesi. The office is responsible for tax education, services, and supervision over four districts and 44 administrative villages. Although organizational performance, as measured through the Organizational Performance Index (NKO), has generally exceeded 100% from 2019 to 2024, it remains below the maximum indicator target of 120%. Despite achieving tax revenue realization above 100%, several internal challenges persist. Frequent employee rotations disrupt social interaction patterns, require rapid adaptation to new work cultures, and increase living expenses for employees whose families reside elsewhere. High-performance targets may also heighten work pressure, potentially undermining motivation when social support is lacking. Meanwhile, digitalization of tax services reduces direct contact with taxpayers, increasing demands on employees' adaptability and collaboration skills. Given these organizational dynamics, gaps in previous research findings, and the theoretical importance of leadership, motivation, and social interaction in determining employee performance, this study aims to examine the effects of transformational leadership and social interaction on employee performance, with work motivation serving as a mediating variable. Conducted at KPP Pratama Makassar Selatan, this research provides a comprehensive analytical framework for understanding the determinants of employee performance within the public sector tax administration environment. Moreover, it contributes to the broader literature on human resource management and organizational behavior, particularly within the context of government institutions undergoing digital transformation and organizational restructuring.

## II. Literature Review and Hypothesis Development

### 2.1. Goal Setting Theory

Goal Setting Theory, initially developed by Locke (1968), posits that human behavior is guided by goals that individuals consciously formulate and commit to. Individuals select specific targets and strive to attain them, making goals a primary determinant of behavior (Srimindarti, 2012). According to the theory, specific and challenging goals consistently lead to higher performance than vague or easy ones (Haslindah et al., 2020). When goals are too easy, individuals perceive them as routine tasks and experience reduced motivation to innovate or improve their abilities. Conversely, goals that are difficult yet attainable stimulate problem-solving and creativity (Ginting & Ariani in Haslindah et al.). From a cognitive perspective, goal setting influences performance through four key mechanisms: directing attention toward relevant actions, regulating the intensity of effort, enhancing persistence, and facilitating the development of task strategies. Goal commitment is essential, as individuals with strong commitment tend to exert greater effort; however, conflicting goals can weaken the effectiveness of the goal-setting process.

### 2.2. Human Resource Management (HRM)

Human Resource Management (HRM) involves planning, organizing, directing, and controlling organizational members to achieve effectiveness and efficiency. Stoner in Handoko (2020) defines management as a process of coordinating activities to accomplish organizational objectives. Hasibuan (2021) emphasizes HRM as both an art and a science of managing human potential. HRM encompasses recruitment, selection, training, compensation, appraisal, and development (Dessler, 2020). It aims to optimize individual

capabilities in facing increasingly complex administrative and developmental challenges. In the public sector, the quality of human resources plays a crucial role in ensuring the effective delivery of public services.

### 2.3. Employee Performance

Employee performance refers to the quality and quantity of work achieved by individuals in accordance with their responsibilities (Sinambela, 2018). It reflects actual work outcomes and demonstrates how far organizational objectives are accomplished. Performance is shaped by potential, motivation, ability, and environmental factors (Sudaryo et al., 2018). Mangkunegara (2020) notes that employees exhibit strong performance when their needs are fulfilled, whereas unmet needs result in low performance. Performance is therefore a key indicator of organizational success. According to Sinambela (2018), employee performance is commonly evaluated through:

- a. Work quality
- b. Work quantity
- c. Responsibility
- d. Cooperation
- e. Initiative

Robbins (2019) adds indicators such as timeliness, effectiveness in resource utilization, and employee autonomy. These indicators collectively measure how individuals contribute to organizational goals.

### 2.4. Work Motivation

Motivation refers to the internal and external forces that initiate, direct, and sustain work-related behavior (Usmara, 2018). Hasibuan (2021) defines motivation as managerial efforts to stimulate enthusiasm and willingness to perform optimally. Maslow explains that human motivation is driven by a hierarchical set of needs, ranging from physiological needs to self-actualization. Research shows that individuals with higher motivation tend to produce higher work performance (Susila, 2019; Febrianti, 2020). Maslow's Hierarchy of Needs:



**Figure 1. Maslow's Hierarchy of Needs**

Maslow groups these into lower-order and higher-order needs. Performance improvement occurs when lower-level needs are fulfilled, enabling individuals to move to higher-level needs (Hasibuan, 2021). Motivation is influenced by individual factors (attitude, interest), job factors (responsibility, autonomy), and situational factors (work climate, supervision) (Steers & Porter, 2014). Herzberg's Two-Factor Theory distinguishes between hygiene factors, which prevent dissatisfaction, and motivators, which create satisfaction and enhance performance. Indicators of Intrinsic Motivation are:

- a. Achievement
- b. Recognition
- c. The work itselfResponsibility
- d. Advancement

These motivators influence intrinsic drive and play a crucial role in enhancing work performance (Herzberg, as cited in Maryati & Fernando, 2018).

## 2.5. Leadership

Leadership is the process of influencing others to achieve organizational objectives (Dubrin, 2015). Effective leadership creates alignment, commitment, and coordination among followers (Nimran, 2014). Leaders influence behavior through communication, guidance, and encouragement. Leadership theories are Trait Theory, Behavioral Theory, Situational Theory, and Contingency Theory. Behavioral models such as the Ohio State and Michigan studies show that supportive and structured behaviors are central to leadership effectiveness. Contingency theories, such as Path-Goal Theory, propose that leadership effectiveness depends on the alignment between leader behavior and situational demands.

Transformational leadership motivates employees to exceed expectations by raising their awareness of organizational goals and aligning personal values with collective interests (Bass & Avolio, 2011). It inspires followers through vision, intellectual stimulation, and individualized attention (Robbins & Judge, 2019). Indicators of Transformational Leadership are:

- a. Idealized influence
- b. Inspirational motivation
- c. Intellectual stimulationIndividualized consideration

## 2.6. Social Interaction

Social interaction refers to reciprocal relationships where individuals influence one another (Gerungan, 2010; Walgito, 2011). It includes communication, cooperation, and shared behavioral patterns that foster cohesion and support within the workplace. Strong social interaction fosters a sense of belonging, emotional support, and workplace harmony (Gillin & Gillin, as cited in Soekanto, 2017). Factors influencing social interaction are imitation, suggestion, identification, and sympathy. Additionally, situational conditions, group norms, personality traits, emotional states, and interpretative abilities influence the dynamics of interaction (Sarwono, 2010). Based on the theoretical review and conceptual framework, the hypotheses of this study are formulated as follows:

H1: Transformational leadership has a positive and significant effect on employee performance at the South Makassar Primary Tax Office.

H2: Social interaction has a positive and significant effect on employee performance at the South Makassar Primary Tax Office.

H3: Work motivation has a positive and significant effect on employee performance at the South Makassar Primary Tax Office.

H4: Transformational leadership has a positive and significant effect on employee work motivation at the South Makassar Primary Tax Office.

H5: Social interaction has a positive and significant effect on employee work motivation at the South Makassar Primary Tax Office.

H6: Transformational leadership has a positive and significant effect on employee performance through the mediation of work motivation at the South Makassar Primary Tax Office.

H7: Social interaction has a positive and significant effect on employee performance through the mediation of work motivation at the South Makassar Primary Tax Office.

### III. Research Method

#### 3.1. Type and Nature of Research

This study employs a quantitative descriptive design with an explanatory approach, aiming to investigate the causal relationships between transformational leadership, social interaction, work motivation, and employee performance (Sugiyono, 2017).

#### 3.2. Research Location and Period

The research was conducted at the South Makassar Primary Tax Office, located in the State Finance Building I, Makassar, from May to July 2025.

#### 3.3. Population and Sample

The population consists of 99 civil servants (ASN) at KPP Pratama Makassar Selatan. Due to the relatively small population, the study employs a saturated sampling technique, in which all employees are included as respondents. A total of 96 valid questionnaires were returned.

#### 3.4. Data Collection Techniques

Data were collected using a survey method through structured questionnaires distributed directly to respondents. The study also used documentation to support secondary information relevant to the organizational context.

#### 3.5. Types and Sources of Data

The research uses:

- a. Primary data from questionnaires.
- b. Secondary data from documents, archives, and institutional records.

#### 3.6. Operational Definitions of Variables

Variables were operationalized into measurable indicators using an ordinal Likert scale.

- a. Employee Performance: measured through quality, quantity, timeliness, effectiveness, and independence (Robbins, 2019).
- b. Work Motivation: measured through achievement, recognition, the work itself, responsibility, and advancement (Herzberg).
- c. Transformational Leadership: measured through charisma, inspirational motivation, intellectual stimulation, and individualized consideration (Bass).
- d. Social Interaction: measured through communication, attitudes, behavior, and social norms.

### 3.7. Data Analysis Methods

The study employs both descriptive analysis and Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach, utilizing SmartPLS. Descriptive statistics summarize respondent characteristics and trends in variables. PLS-SEM evaluates both the measurement model (validity and reliability testing) and the structural model (hypothesis testing). Bootstrapping is used to obtain T-statistics and significance values. Model fit is assessed using  $R^2$ , which represents the explanatory power of the endogenous variables.

## IV. Results and Discussion

### 4.1. Research Result

#### a. Evaluation of Measurement Model (Outer Model)

The outer model aims to assess the relationship between indicators and latent constructs. There are three main criteria tested:

#### 1) Convergent Validity

Convergent validity is used to assess the extent to which the indicators used to measure a construct are interrelated and adequately explain the construct. According to Hair et al. (2019), convergent validity can be assessed through two main criteria: outer loading value and Average Variance Extracted (AVE).

**Table 1. Outer Loadings (Convergent Validity)**

Latent Variables	Indicator	Outer Loading	Information
Transformational Leadership (X1)	X11	0.932	Valid
	X12	0.905	Valid
	X13	0.899	Valid
	X14	0.875	Valid
Social Interaction (X2)	X21	0.868	Valid
	X22	0.968	Valid
	X23	0.963	Valid
	X24	0.940	Valid
Performance (Y)	Y1	0.772	Valid
	Y2	0.934	Valid
	Y3	0.895	Valid
	Y4	0.915	Valid
	Y5	0.808	Valid
Work Motivation (Z)	Z1	0.777	Valid
	Z2	0.828	Valid
	Z3	0.881	Valid
	Z4	0.891	Valid
	Z5	0.875	Valid

Based on the results of data processing using Smart-PLS, the outer loading values for all indicators were above 0.70. This indicates that each indicator in the variables of transformational leadership, social interaction, work motivation, and employee performance has a strong correlation with the latent construct it measures. The indicator with the highest outer loading value is Social Interaction (X2.2 = 0.968), which confirms that the communication and interaction aspects between employees are powerful in reflecting the social interaction construct. Meanwhile, the indicators with the lowest values are Performance (Y1 = 0.772)

and Work Motivation ( $Z1 = 0.777$ ), but these values are still above the minimum limit of 0.70 and thus still meet the validity criteria. Thus, it can be concluded that all indicators in this research model demonstrate convergent validity, making them suitable for further analysis at the inner model evaluation stage.

After testing convergent validity using outer loading values, the next step is to assess convergent validity at the construct level using the Average Variance Extracted (AVE) method. According to Hair et al. (2019), the AVE value indicates the proportion of the indicator's variance that can be explained by the latent construct, as opposed to the variance attributed to measurement error. A construct is considered to meet convergent validity criteria if its AVE value is  $\geq 0.50$ , meaning that more than 50% of the indicator variance can be explained by the construct in question. The higher the AVE value, the better the construct's convergent validity in reflecting its indicators.

**Table 2. Average Variance Extracted (AVE)**

Latent Variables	AVE	Information
Social Interaction (X2)	0.875	Valid ( $\geq 0.50$ )
Transformational Leadership (X1)	0.815	Valid ( $\geq 0.50$ )
Performance (Y)	0.752	Valid ( $\geq 0.50$ )
Work Motivation (Z)	0.725	Valid ( $\geq 0.50$ )

Based on Table 2, it can be seen that all latent variables have an Average Variance Extracted (AVE) value greater than 0.50. This indicates that each construct in this study has met the convergent validity criteria, where more than 50% of the indicator variance can be explained by the corresponding construct (Hair et al., 2019). The highest AVE value is found in the Social Interaction variable (0.875), indicating that the communication, attitude, behavior, and social norms indicators are powerful in reflecting the construct of social interaction. Meanwhile, the lowest AVE value is found in the Work Motivation variable (0.725), although it still meets the requirements for convergent validity. Thus, it can be concluded that all variables in this study exhibit good convergent validity based on the AVE value, allowing for the next stage of evaluation, Discriminant Validity.

## 2) Discriminant Validity

Discriminant validity is used to ensure that each construct in the research model is truly unique and different from other constructs. In other words, the indicators used to measure a construct should not have a higher correlation with other constructs than with the construct itself (Fornell & Larcker, 1981). According to Hair et al. (2019), discriminant validity can be tested through two approaches, namely: Fornell-Larcker Criterion, namely by comparing the square root value of AVE with the correlation between constructs. Discriminant validity is declared good if the square root value of AVE of a construct is higher than its correlation value with other constructs. HTMT (Heterotrait-Monotrait Ratio), namely by assessing the correlation ratio between constructs. A construct is said to have adequate discriminant validity if the HTMT value is  $< 0.90$ . By testing discriminant validity, it can be ensured that the constructs used in this study accurately measure the intended variables and that there is no overlap between them.

**Table 3. Discriminant Validity (Fornell-Larcker Criterion)**

Latent Variables	Social Interaction	Transformational Leadership	Performance	Motivation
Social Interaction	0.936			
Transformational Leadership	0.671	0.903		
Performance	0.697	0.612	0.867	
Motivation	0.714	0.726	0.810	0.851

Based on Table 3, the results of the discriminant validity test using the Fornell-Larcker criteria show that the square root of the AVE value is greater than the correlation between other constructs. The square root of the AVE value for the Social Interaction variable (0.936) is greater than its correlation with Transformational Leadership (0.671), Performance (0.697), and Motivation (0.714). The same thing also applies to other constructs, where the diagonal value (the square root of the AVE) is always higher than the correlation value between constructs. Thus, these results indicate that each construct in the study exhibits good discriminant validity, as it is better able to explain its own variable compared to other variables. This aligns with the criteria suggested by Fornell & Larcker (1981) in Hair et al. (2019).

**Table 4. Discriminant Validity (HTMT)**

Latent Variables	Social Interaction	Transformational Leadership	Performance	Motivation
Social Interaction	—			
Transformational Leadership	0.715	—		
Performance	0.742	0.656	—	
Motivation	0.765	0.789	0.884	—

Based on Table 4, the results of the Heterotrait-Monotrait Ratio (HTMT) test show that all ratio values between constructs are below the threshold of 0.90 (Hair et al., 2019). The HTMT values between Social Interaction and Leadership, Social Interaction and Motivation, and Performance and Motivation are 0.715, 0.765, and 0.884, respectively. Because all HTMT values are below the recommended maximum limit, it can be concluded that each construct in this study exhibits good discriminant validity, indicating that each latent variable is truly distinct and does not overlap in measuring the phenomenon being studied. By fulfilling the Fornell-Larcker Criterion and HTMT requirements, the discriminant validity test can be declared adequate, and all constructs can be used to proceed to the inner model analysis stage.

### 3) Construct Reliability (Composite Reliability and Cronbach's Alpha)

In addition to validity testing, the quality of a research instrument also needs to be assessed in terms of reliability. Reliability indicates the extent to which an instrument can produce consistent results when used to measure the same construct under different conditions. According to Nunnally & Bernstein (1994), a reliable instrument reflects internal consistency between indicators in measuring a latent variable. In PLS-SEM analysis, construct reliability is evaluated using two primary measures: Cronbach's Alpha and Composite Reliability (CR). Cronbach's Alpha assesses internal consistency by assuming all indicators have the same reliability. A value  $\geq 0.70$  indicates good reliability. Composite Reliability (CR) is considered more accurate in PLS-SEM because it considers the outer loading values of each indicator. A CR value  $\geq 0.70$  also indicates adequate reliability (Hair et al., 2019). Thus, construct reliability ensures that each indicator is consistently reflecting its latent variable, thereby ensuring the research instrument can be trusted for use in subsequent analysis stages.

**Table 5. Construct Reliability**

Latent Variables	Cronbach's Alpha	Composite Reliability (CR)	Information
Social Interaction	0.952	0.966	Reliable
Leadership	0.924	0.946	Reliable
Performance	0.916	0.938	Reliable
Work motivation	0.904	0.929	Reliable

Based on Table 5, all latent variables in this study had Cronbach's Alpha values greater than 0.90 and Composite Reliability values greater than 0.90. This indicates that the internal consistency between indicators

in measuring each construct is very high. The highest reliability value is found in the Social Interaction variable (Cronbach's Alpha = 0.952; CR = 0.966), indicating that the indicators of communication, attitude, behavior, and social norms are highly consistent in reflecting the construct of social interaction. Meanwhile, the lowest reliability value is in the Work Motivation variable (Cronbach's Alpha = 0.904; CR = 0.929), but it is still far above the minimum limit, so it can be declared reliable. Thus, all research constructs meet the reliability criteria, as determined by both Cronbach's Alpha and Composite Reliability, ensuring that the instruments used are reliable and consistent in measuring the variables studied.

b. Structural Model Evaluation (Inner Model)

After the measurement model (outer model) is declared valid and reliable, the next step is to evaluate the structural model (inner model). The purpose of evaluating the inner model is to determine the model's quality in explaining the relationships between latent variables and to test the research hypothesis. According to Hair et al. (2019), evaluation of structural models in PLS-SEM can be done through the following main criteria:

1) Coefficient of Determination ( $R^2$ )

The coefficient of determination ( $R^2$ ) is used to measure the extent to which independent variables can explain the dependent variable in a structural model. The  $R^2$  value indicates the proportion of the variance in the endogenous variable that the exogenous variable can explain. According to Hair et al. (2019), an  $R^2$  value of 0.67 is categorized as strong, 0.33 as moderate, and 0.19 as weak.

**Table 6. Coefficient of Determination ( $R^2$ )**

Endogenous Variables	R Square	R Square Adjusted	Information
Performance (Y)	0.686	0.675	Strong
Motivation (Z)	0.621	0.613	Moderate

Based on the analysis results using SmartPLS, the  $R^2$  value for the Employee Performance (Y) variable is 0.686. This indicates that the Leadership (X1), Social Interaction (X2), and Motivation (Z) variables collectively explain 68.6% of the variance in employee performance. In comparison, the remaining 31.4% is attributed to other factors outside the model. This value falls within the strong category. Meanwhile, the  $R^2$  value for the Motivation (Z) variable was 0.621, indicating that Leadership (X1) and Social Interaction (X2) collectively explained 62.1% of the variance in work motivation. In comparison, the remaining 37.9% was attributed to other variables not examined. This value is in the moderate category. Thus, this research model can be said to have good predictive ability, especially in explaining employee performance variables that have a strong level of explanation.

2) Path Coefficient (Path Coefficient) & Significance Test

The next step in evaluating the structural model (inner model) is to analyze the path coefficients. The path coefficient is a value that describes the strength and direction of the influence between latent variables in the research model. In other words, the path coefficient indicates the extent to which a change in the independent (exogenous) variable affects the dependent (endogenous) variable. According to Hair et al. (2019), path coefficient values range from 1 to +1. The closer the value is to +1, the stronger the positive influence of one variable on another. Conversely, the closer it is to 1, the greater the negative influence. A coefficient value approaching 0 indicates a very weak or insignificant influence between the variables.

**Table 7. Results of Direct Effect and Indirect Effect Tests**



Relationship Path	Original Sample	T-Statistic	P-Value	Information
Direct Effect				
Transformational Leadership→Performance	-0.032	0.299	0.765	Not Significant
Social Interaction→Performance	0.251	2,088	0.038	Significant
Motivation→Performance	0.655	5,349	0,000	Significant
Transformational Leadership →Motivation	0.450	3,842	0,000	Significant
Social Interaction→Motivation	0.412	3,602	0,000	Significant
Indirect Effect (Mediation)				
Transformational Leadership→Motivation→Performance	0.295	2,919	0.004	Significant
Social Interaction→Motivation→Performance	0.270	3,019	0.003	Significant

Based on the results of the bootstrapping analysis using SmartPLS presented in Table 7, the following description of the direct and indirect effects between latent variables is obtained.

a) Transformational Leadership on Employee Performance

The analysis results indicate that the transformational leadership variable does not have a significant direct effect on employee performance, with a coefficient value of -0.032, a t-statistic of 0.299, and a p-value of 0.765 ( $p > 0.05$ ). The direction of the coefficient indicates a negative relationship, although it is not statistically significant. This suggests that the leadership style implemented in the South Makassar Pratama Tax Office environment has not been able to encourage improved employee performance directly. In some cases, it can even be perceived as suboptimal by employees.

b) Social Interaction on Employee Performance

The analysis results show that the social interaction variable has a positive and significant effect on employee performance, with a coefficient value of 0.251, a t-statistic of 2.088, and a p-value of 0.038 ( $< 0.05$ ). This indicates that the better the social interaction between employees, the higher the resulting performance.

c) Work Motivation on Employee Performance

The analysis results show that the work motivation variable has a positive and significant effect on employee performance, with a coefficient value of 0.655, a t-statistic of 5.349, and a p-value of 0.000 ( $< 0.05$ ). This high coefficient value indicates that work motivation is a dominant factor driving improved employee performance at the South Makassar Tax Office.

d) Transformational Leadership on Work Motivation

The analysis results show that transformational leadership has a positive and significant effect on work motivation, with a coefficient value of 0.450, a t-statistic of 3.842, and a p-value of 0.000 ( $< 0.05$ ). This indicates that the better the leadership implemented at the South Makassar Pratama Tax Office, the higher the work motivation felt by employees.

e) Social Interaction on Employee Performance

The analysis results show that the Social Interaction variable has a positive and significant effect on Work Motivation, with a coefficient value of 0.412, a t-statistic of 3.602, and a p-value of 0.000 ( $< 0.05$ ). This

suggests that the higher the quality of social interaction in the work environment, the greater the work motivation experienced by employees.

f) Transformational Leadership on Performance Mediated by Work Motivation

The results of the indirect effect analysis indicate that the Work Motivation variable significantly mediates the relationship between Leadership and Employee Performance, with a coefficient value of 0.295, a t-statistic of 2.919, and a p-value of 0.004 (<0.05). This suggests that the impact of leadership on employee performance is not direct, but instead mediated through increased work motivation.

g) Social Interaction on Performance Mediated by Work Motivation

The results of the indirect effect analysis indicate that the Work Motivation variable significantly mediates the relationship between Social Interaction and Employee Performance, with a coefficient value of 0.270, a t-statistic of 3.019, and a p-value of 0.003 (<0.05). This suggests that the impact of social interaction on employee performance extends not only directly, but also through increased work motivation.

3) Hypothesis Testing

After the measurement model (outer model) and structural model (inner model) have been evaluated through validity, reliability, and R<sup>2</sup> tests, the next step is to test the research hypothesis. Hypothesis testing aims to determine whether the relationships between the latent variables proposed in the research model are empirically proven. The hypothesis acceptance criteria are based on the T-statistic and P-value: The hypothesis is accepted if the t-statistic > 1.96 at a 5% significance level ( $\alpha = 0.05$ ) or p-value < 0.05. Conversely, the hypothesis is rejected if it does not meet these criteria. Through this test, the direct and indirect (mediation) effects of exogenous variables (leadership and social interaction) on endogenous variables (work motivation and employee performance) can be identified. The results of this hypothesis test serve as the basis for answering the research questions and verifying consistency with previous theory and research.

**Table 8. Results of Research Hypothesis Testing**

	<b>Relationship Path</b>	<b>Coefficient</b>	<b>T-Statistic</b>	<b>P-Value</b>	<b>Results</b>
H1	Transformational Leadership→Employee Performance	-0.032	0.299	0.765	Rejected
H2	Social Interaction→Employee Performance	0.251	2,088	0.038	Accepted
H3	Work motivation→Employee Performance	0.655	5,349	0,000	Accepted
H4	Transformational Leadership→Work motivation	0.450	3,842	0,000	Accepted
H5	Social Interaction→Work motivation	0.412	3,602	0,000	Accepted
H6	Transformational leadership →Work motivation→Performance	0.295	2,919	0.004	Accepted
H7	Social Interaction→Work motivation→Performance	0.270	3,019	0.003	Accepted

Based on the results of the Partial Least Squares (PLS-SEM) analysis, the research hypothesis testing in Table 8 shows that of the seven proposed hypotheses, six were accepted and one was rejected. This is explained as follows:

H1: Transformational Leadership has a positive and significant influence on employee performance at the South Makassar Pratama Tax Service Office.

The test results indicate that leadership has a negative but insignificant effect on employee performance, with a coefficient value of -0.032, a T-statistic of 0.229 (<1.96), and a P-value of 0.765

(>0.05). This suggests that the leadership style employed does not have a significant impact on enhancing employee performance. Thus, the first hypothesis (H1) was rejected.

H2: Social interaction has a positive and significant influence on employee performance at the South Makassar Primary Tax Service Office.

The test results indicate that social interaction has a positive and significant effect on employee performance, with a coefficient value of 0.251, a T-statistic of 2.088 ( $p > 1.96$ ), and a p-value of 0.038 ( $< 0.05$ ). This means that the better the social interaction between employees, the higher their performance will be. Thus, the second hypothesis (H2) is accepted.

H3: Work motivation has a positive and significant influence on employee performance at the South Makassar Pratama Tax Service Office.

The test results show that work motivation has a positive and significant effect on employee performance, with a coefficient value of 0.655, T-Statistic = 5.349 ( $> 1.96$ ), and P-Value = 0.000 ( $< 0.05$ ). This means that the higher the work motivation of employees, the better their performance will be. Thus, the third hypothesis (H3) is accepted.

H4: Transformational Leadership has a positive and significant influence on employee work motivation at the South Makassar Primary Tax Service Office.

The test results show that leadership has a positive and significant effect on employee work motivation, with a coefficient value of 0.450, T-Statistic = 3.842 ( $> 1.96$ ), and P-Value = 0.000 ( $< 0.05$ ). This proves that the better the leadership is implemented, the higher the employee work motivation. Thus, the fourth hypothesis (H4) is accepted.

H5: Social interaction has a positive and significant influence on employee work motivation at the South Makassar Primary Tax Service Office.

The test results show that social interaction has a positive and significant effect on employee work motivation, with a coefficient value of 0.412, T-Statistic = 3.602 ( $> 1.96$ ), and P-Value = 0.000 ( $< 0.05$ ). This indicates that the better the social interaction between employees, the higher their work motivation. Thus, the fifth hypothesis (H5) is accepted.

H6: Transformational Leadership has a positive and significant influence on employee performance mediated by work motivation at the South Makassar Pratama Tax Service Office.

The test results show that leadership has a positive and significant effect on performance through work motivation, with a coefficient value of 0.295, a T-Statistic of 2.919 ( $> 1.96$ ), and a P-Value of 0.004 ( $< 0.05$ ). This means that work motivation can fully mediate the influence of leadership on employee performance. Thus, the sixth hypothesis (H6) is accepted.

H7: Social interaction has a positive and significant influence on employee performance mediated by work motivation at the South Makassar Pratama Tax Service Office.

The test results show that social interaction has a positive and significant effect on performance through work motivation, with a coefficient value of 0.270, T-Statistic = 3.019 ( $> 1.96$ ), and P-Value = 0.003 ( $< 0.05$ ). This means that work motivation strengthens the influence of social interaction on employee performance, indicating a partial mediation of this relationship. Thus, the seventh hypothesis (H7) is accepted. Overall, the results of this study confirm that work motivation plays a significant role as an intervening variable. Neither good leadership nor conducive social interactions can completely improve employee performance, but they are more effective if they can first increase employee motivation. This finding aligns with the theory of Robbins & Judge (2017), which states that motivation is the primary driver of work behavior, ultimately determining individual performance.

## 4.2. Discussion

### a. The Influence of Transformational Leadership on Employee Performance

The results of the study indicate that transformational leadership has a negative but insignificant effect on employee performance at the South Makassar Pratama Tax Service Office, with a coefficient value of -0.032, a T-statistic of 0.229 ( $< 1.96$ ), and a P-value of 0.765 ( $> 0.05$ ). This finding suggests that the leadership implemented in the organizational environment has not had a significant impact on improving employee performance. In fact, the direction of the negative relationship indicates that, without other factors, the existing leadership style tends not to support improved performance. Thus, the first hypothesis (H1) is rejected. Theoretically, these results do not fully align with Robbins & Judge's (2019) opinion, which states that leadership is the ability to influence a group toward achieving organizational goals. Bass's (1990) transformational leadership theory also emphasizes that leaders who provide inspiration, motivation, intellectual stimulation, and individual attention to subordinates should improve performance. However, these theories also suggest that the effects of leadership on performance are often indirect, rather than direct, through other psychological factors such as work motivation, job satisfaction, or organizational commitment.

Robbins & Judge (2019) explain that leadership does not directly improve performance, but instead influences it through intermediary variables, such as work motivation. This means that a leader's effectiveness will be evident if they can motivate employees, whether through providing clear direction, offering rewards, or fostering a conducive work environment. This motivation then drives employees to work more optimally and contribute to achieving organizational goals. This finding is consistent with the results of this study, which suggests that leadership does not directly impact performance, but instead has a significant influence on performance through indirect motivation. These results align with research by Sumadya et al. (2025) and Niswatin & Soelistya (2024), who stated that leadership does not directly influence performance; instead, its influence is mediated by work motivation. Therefore, these research findings reinforce the assertion that leadership does not always have a direct impact on performance but is more effective when combined with mediating factors.

Based on field findings at the South Makassar Pratama Tax Office, the work culture is heavily influenced by achievement targets, strict regulations, and high standards of public service. In such a situation, leadership alone is insufficient to motivate employees to improve their performance, as they tend to operate based on formal obligations and bureaucratic rules. However, if leadership can foster internal motivation by providing appreciation, attention, and constructive encouragement, employee performance will improve significantly. Thus, the results of this study confirm that leadership at the South Makassar Pratama Tax Office (KPP Pratama) cannot directly improve performance; however, it is crucial for creating a work environment that motivates employees. This demonstrates the crucial role of motivation as a mediating variable linking leadership and employee performance.

### b. The Influence of Social Interaction on Employee Performance

The results of the study indicate that social interaction has a positive and significant effect on employee performance at the South Makassar Pratama Tax Service Office, with a coefficient value of 0.251, T-Statistic = 2.088 ( $> 1.96$ ), and P-Value = 0.038 ( $< 0.05$ ). This finding proves that the better the social interaction between employees, the higher their performance. Thus, the second hypothesis (H2) is accepted. These results align with the social interaction theory proposed by Homans (1958), which states that reciprocal relationships between individuals within an organization influence work behavior and productivity. Healthy social interactions foster a conducive work environment, strengthen coordination, and enhance cooperation, ultimately leading to optimal performance. Robbins & Judge (2019) also emphasized that interpersonal relationships in the workplace are a key determinant of organizational effectiveness. These results align with

research by Fahlevy et al. (2025) and Mardila et al. (2025), which found that social interactions have a significant positive effect on employee performance.

Field conditions at the South Makassar Tax Office (KPP Pratama) suggest that tax officials' duties are highly complex, encompassing a range of responsibilities, from taxpayer services and audits to administrative management. In such circumstances, harmonious social relationships among employees are key to achieving organizational goals. For example, interdepartmental coordination in resolving taxpayer issues cannot be achieved individually; instead, it requires collaboration, mutual assistance, and intensive communication. Thus, positive social interactions create a collegial work climate, which not only increases work effectiveness but also reduces the potential for conflict and workplace stress. The leadership of the South Makassar Pratama Tax Office needs to strengthen teamwork and communication development programs among employees, through regular forums, soft skills training, and a culture of mutual support in the workplace. By strengthening social interactions, the organization not only improves individual employee performance but also strengthens the collective performance of work units in achieving public service targets. Thus, the results of this study are consistent with previous theories and research, which confirm that social interaction is a significant factor influencing employee performance, particularly in public bureaucratic organizations that rely heavily on teamwork and cross-unit coordination.

### c. The Influence of Work Motivation on Employee Performance

The results of the study indicate that work motivation has a positive and significant effect on employee performance at the South Makassar Pratama Tax Service Office, with a coefficient value of 0.655, T-Statistic = 5.349 ( $> 1.96$ ), and P-Value = 0.000 ( $< 0.05$ ). A high coefficient value indicates that work motivation is the most dominant variable in influencing employee performance compared to other variables. Thus, the third hypothesis (H3) is accepted. These results align with Robbins & Judge's (2019) concept of work motivation, which defines motivation as a process that explains an individual's intensity, direction, and persistence in achieving goals. Motivation determines how hard an employee works, in what direction that effort is directed, and how long that effort can be maintained. Herzberg (1959), through his Two-Factor Theory, also emphasized that motivating factors are the primary drivers of satisfaction and performance improvement. Similarly, Maslow (1943), through his Hierarchy of Needs, explained that individuals will work well if their psychological, social, and self-actualization needs are met. The results of this study are also in line with research by Amri & Asmony (2025); Atikaningtyas et al. (2025) stated that work motivation has a significant positive effect on employee performance.

Field conditions at the South Makassar Tax Office (KPP Pratama) reveal that employees are faced with a complex workload, encompassing tasks such as providing taxpayer services and conducting document audits, as well as meeting state revenue targets. In such situations, work motivation is a crucial factor in determining whether employees can carry out their duties effectively. Employees with achievement motivation will strive to achieve tax revenue targets. Employees who receive recognition from superiors and colleagues will feel appreciated and, as a result, become more enthusiastic. The work itself, perceived as meaningful because it relates to public service, is also a motivating factor. Similarly, a sense of responsibility for formal duties and opportunities for career advancement within the DGT bureaucracy provide additional incentives for employees to perform at their best. Thus, the results of this study confirm that work motivation is a key factor influencing employee performance, both through intrinsic and extrinsic motivation. The higher an employee's work motivation, the higher their commitment, enthusiasm, and productivity. This aligns with Robbins & Judge's (2019) statement that motivation is a crucial mechanism that translates leadership potential and social interaction into performance.

#### d. The Influence of Leadership on Work Motivation

The results of the study indicate that leadership has a positive and significant effect on employee work motivation at the South Makassar Pratama Tax Service Office, with a coefficient value of 0.450, T-Statistic = 3.842 ( $> 1.96$ ), and P-Value = 0.000 ( $< 0.05$ ). This finding suggests that the more effective the leadership style employed, the greater the work motivation felt by employees. Thus, the fourth hypothesis (H4) is accepted. Robbins & Judge (2019) emphasize that leadership is the ability to influence individuals or groups to achieve goals. Effective leaders can foster employee motivation by providing clear direction, emotional support, and recognition for achievement. Bass (1990), through his transformational leadership theory, asserts that leaders who provide inspiration, intellectual stimulation, and individual attention can increase the intrinsic motivation of subordinates, which ultimately influences their work attitudes and behaviors. These results align with research by Mustofa et al. (2025) and Abisatyo et al. (2025), which state that transformational leadership has a significant positive effect on employee work motivation.

Field conditions at the South Makassar Tax Office (KPP Pratama) reflect the importance of leadership in motivating employees. Tax work demands high levels of accuracy, speed, and responsibility, often resulting in intense work pressure. In this context, leaders who provide moral support, appreciate employee achievements, and involve employees in decision-making processes can improve work morale. For example, when leaders recognize employees' success in achieving tax revenue targets, this can foster a sense of pride and intrinsic motivation. Similarly, if leaders provide opportunities for employees to develop their careers, it will trigger extrinsic motivation, driving employees to perform better. Thus, the results of this study confirm that good leadership plays a central role in motivating employees. Leaders who act as role models, communicators, and motivators will be more effective in motivating employees toward achieving organizational goals.

#### e. The Influence of Social Interaction on Work Motivation

The results of the study indicate that social interaction has a positive and significant effect on employee work motivation at the South Makassar Pratama Tax Service Office, with a coefficient value of 0.412, T-Statistic = 3.602 ( $> 1.96$ ), and P-Value = 0.000 ( $< 0.05$ ). This means that the better the social interaction between employees, the higher their work motivation. Thus, the fifth hypothesis (H5) is accepted. These results align with the Social Exchange Theory proposed by Homans (1958), which explains that interactions between individuals within an organization foster mutually beneficial reciprocal relationships. Positive relationships, such as mutual assistance, open communication, and practical cooperation, foster a sense of appreciation and recognition, thereby motivating employees to work harder. Robbins & Judge (2019) also emphasize that positive social interactions within an organization can increase satisfaction and motivation, as individuals feel like an important part of their group. These results align with research by Muliono & Indrawan (2023) and Tarigan et al. (2020), which state that social interactions have a significant positive effect on work motivation.

Based on field conditions at the South Makassar Tax Office (KPP Pratama), employees frequently face complex workloads in fulfilling their daily duties, including serving taxpayers, conducting audits, and completing administrative reports. These tasks require cross-departmental coordination and collaboration. Good social interaction, facilitated through effective communication, teamwork, and mutual support, fosters a sense of togetherness, reduces work stress, and increases employee motivation to achieve set performance targets. Thus, the results of this study reinforce the view that social interaction is a crucial factor in increasing employee work motivation. A work environment filled with positive interactions can stimulate both intrinsic and extrinsic employee motivation, as they feel valued, supported, and a vital part of the organization. This ultimately encourages employees to work harder, be more committed, and focus on achieving organizational goals.

#### f. The Influence of Leadership on Performance Mediated by Work Motivation

The results of the study indicate that leadership has a positive and significant effect on employee work motivation at the South Makassar Pratama Tax Service Office, with a path coefficient value of 0.450, T-Statistic = 3.842 ( $> 1.96$ ), and P-Value = 0.000 ( $< 0.05$ ). This finding suggests that the higher the quality of leadership displayed, the greater the employee work motivation. This confirms that the presence of leaders who can provide direction, inspiration, and attention to employee needs plays a significant role in encouraging work motivation. Thus, the sixth hypothesis (H6) is accepted. The concept of transformational leadership, proposed by Bass (1990), where charismatic leaders provide inspirational motivation and foster self-confidence in subordinates, is expected to increase their intrinsic motivation. Robbins & Judge (2019) also emphasize that leadership is one of the primary factors that shape work motivation, as leaders serve as directors, motivators, and controllers who determine the direction and enthusiasm of subordinates. In addition, Maslow's hierarchy of needs theory states that leaders can fulfill psychological needs, safety, social, esteem, and self-actualization, all of which have an impact on increasing employee work motivation. These results align with existing research. These results align with research by Sumadya et al. (2025) and Niswatin & Soelistya (2024), who stated that leadership influences performance mediated by work motivation.

Based on field conditions at the South Makassar Tax Office (KPP Pratama), leadership has demonstrated direction, support for target achievement, and concern for employee well-being, which has been shown to boost work morale. For example, when leaders provide awards or appreciation for performance achievements, employees feel noticed and motivated to work harder. This demonstrates that an effective leadership style can be a key driving factor in fostering both intrinsic and extrinsic work motivation. Thus, the results of this study confirm previous theories and research that effective leadership plays a crucial role in enhancing employee work motivation, thereby increasing their dedication, enthusiasm, and performance in fulfilling tasks and responsibilities within the organization.

#### g. The Influence of Social Interaction on Performance Mediated by Work Motivation

The results of the study indicate that social interaction has a positive and significant effect on employee performance through work motivation as a mediating variable, with a path coefficient value of 0.270, T-Statistic = 3.019 ( $> 1.96$ ), and P-Value = 0.003 ( $< 0.05$ ). This finding suggests that the impact of social interaction on employee performance extends beyond direct effects and is further strengthened by work motivation as a mediating variable. In other words, good social interaction can enhance work motivation, which in turn significantly encourages increased employee performance. Thus, the seventh hypothesis (H7) is accepted. Social Exchange Theory emphasizes that reciprocal relationships within organizations can shape individuals' internal motivation. Positive social interactions, in the form of cooperation, mutual respect, and support between employees, foster a sense of belonging and emotional attachment. This condition strengthens intrinsic motivation, which in turn drives improved performance. Furthermore, Maslow's (1954) motivation theory emphasizes the importance of fulfilling social needs—such as belonging, togetherness, and recognition from the work environment—as the basis for developing work motivation. This finding aligns with research by Muliono & Indrawan (2023) and Aslam et al. (2022), which suggests that social interaction has a significant positive effect on performance, mediated by work motivation.

Based on field conditions at the South Makassar Tax Office (KPP Pratama), social interactions among employees appear to have an influence on work motivation. Employees who frequently discuss tasks, help each other complete tasks, and maintain good relationships with superiors and coworkers tend to be more enthusiastic about carrying out their duties. A harmonious work environment also fosters a conducive atmosphere, enabling employees to feel comfortable, motivated, and driven to work more productively and achieve organizational performance targets. Thus, the results of this study confirm that positive social interactions can enhance employee performance by improving work motivation as a mediating variable. Work motivation is a bridge that strengthens the positive relationship between social interactions and performance.

The better the social interactions in the workplace, the greater the motivation, driving employees to perform optimally, which ultimately contributes to achieving organizational goals.

## V. Conclusion

The results of this study demonstrate that work motivation is the most dominant factor influencing employee performance at the South Makassar Primary Tax Office. At the same time, transformational leadership has no direct effect on performance but becomes influential only through the mediation of work motivation. Social interaction shows both direct and indirect significant effects on performance, confirming its essential role in shaping work behavior within public bureaucratic settings. Overall, the findings emphasize that motivation acts as a pivotal mechanism that translates leadership practices and social relational dynamics into improved employee performance. Theoretically, this study reinforces motivation-based behavioral theories such as Herzberg's Two-Factor Theory, Maslow's Hierarchy of Needs, and Bass's Transformational Leadership Theory, which collectively suggest that leadership and social relationships influence performance through psychological mechanisms rather than direct pathways. The significant mediating role of motivation contributes to the body of knowledge by strengthening empirical evidence supporting Motivation-as-Mediator Models in public sector organizations. Managerially, the findings suggest that leaders at KPP Pratama should prioritize motivational strategies—such as appreciation, recognition, clear role expectations, and developmental opportunities—to enhance performance. Strengthening social interaction through teamwork programs, enhancing communication, and fostering a supportive work culture are equally critical for promoting employee enthusiasm and effectiveness.

This study has several limitations. First, it relies exclusively on self-reported questionnaire data, which may introduce response bias. Second, it focuses only on one tax office, limiting the generalizability of the findings to other public institutions with different organizational cultures. Third, the study examines only three predictors of performance, leaving other potentially relevant variables—such as job satisfaction, organizational commitment, stress, or work environment—unexplored. Future research should expand the model by incorporating additional psychological and organizational variables, employing longitudinal or mixed-methods approaches to understand causal dynamics better, and comparing multiple regional offices to enhance external validity. Such extensions will provide a more comprehensive understanding of performance determinants in public sector organizations.

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