



THE INFLUENCE OF LEADERSHIP AND FINANCIAL COMPENSATION ON EMPLOYEE PERFORMANCE WITH WORK ENVIRONMENT AS A MEDIATING VARIABLE AT THE PANDEGLANG REGIONAL REVENUE OFFICE

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Abstract

The purpose of this study is to identify the direct and indirect effects of these variables on employee performance through the work environment. The method used is *Structural Equation Modeling - Partial Least Squares* (SEM-PLS) with a quantitative approach, involving 90 respondents from 97 ASN population. The results showed that leadership has a positive and significant influence on the work environment ($\beta=0.310$; $t=2.904$; $p=0.004$), and affects employee performance ($\beta=0.287$; $t=3.186$; $p=0.002$). Financial compensation has a significant positive effect on the work environment ($\beta=0.664$; $t=6.442$; $p=0.000$), and affects employee performance ($\beta=0.271$; $t=2.226$; $p=0.026$). The work environment itself has a positive and significant influence on work productivity ($\beta=0.432$; $t=3.559$; $p=0.000$). In addition, leadership and incentives have a significant effect on employee performance through the work environment, with coefficient values $\beta = 0.134$ ($t=2.124$; $p=0.034$) and $\beta = 0.286$ ($t=3.270$; $p=0.001$). This research provides important insights for improving the performance of ASN employees of the Regional Revenue Agency (DISPENDA) of Pandeglang Regency by emphasizing the importance of humanist leadership, increasing financial compensation and making the work environment better. These strategies can create more productive employee performance.

Keywords: Leadership, Financial Compensation, Work Environment, Employee Performance

INTRODUCTION

Banten Province is a province in the western part of the island of Java, Indonesia, formerly Banten was part of West Java Province. And officially became its own province in 2000 with the provincial capital is Serang. Pandeglang Regency, located in Banten Province, has a regional government structure that is run through various Regional Apparatus Organizations (OPD) in Pandeglang in charge of supporting the Regent in the implementation of government affairs, development, and public services. In its development, Pandeglang district also focuses on strengthening service digitalization and innovation and bureaucracy, to accelerate the achievement of the vision of "Pandeglang that is Independent, Prosperous and Religious". In connection with the vision of Pandeglang regency mentioned above, it is necessary to supply or Regional Original Revenue which in this case one of them is carried out by the Regional Revenue Office (DISPENDA) where the role of Dispenda includes receiving Land and Building tax income from the community to be managed. In this regard, a leader is needed who is able to encourage to increase revenue, which in this case includes land and building taxes. We need leaders or superiors who are able to motivate performance as employees.

Leadership is a person's ability to influence, direct, guide, and coordinate others in a group or organization, in order to achieve common goals. Overall, leadership has a very important role in improving employee and organizational performance. Effective leaders are able to create a positive

work environment, motivate employees, and provide clear direction, which in turn will improve employee performance and the organization as a whole.

The main purpose of financial compensation in the context of human resource management is to reward employees for their contribution to the organization and to encourage optimal performance, motivate, retain, and reward employees who contribute to the running of the organization. Work environment variable issues refer to factors in the work environment that can affect employee productivity, comfort, and well-being. The definition of performance problems refers to a condition where the work of a person, group, or organization does not meet predetermined standards, targets, or expectations. Employee performance problems are one of the challenges often faced by organizations or companies. Performance problems can be caused by internal factors (such as lack of skills, motivation, or leadership) as well as external factors (such as work environment conditions or organizational policies).

LITERATURE REVIEW

Employee Performance

Performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, vision, mission of the organization as outlined through the strategic planning of an organization (Rahayu, et.al, 2022). Three important things in performance are goals, measures, and assessments (Lapaimalai & Fanpada, 2022). Employee performance is the work achieved by a person in carrying out the tasks assigned to him based on his skills, experience, seriousness, time, and others Satria (2021). Rasna (2023) says that employee performance (work performance) is the quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

Munandar, et al (2020) reveal employee performance as a result of the quality and quantity of work completed by an employee while carrying out his/her responsibilities. Pangestu (2024) emphasized that employee performance can also be understood as the result of work performance, work execution, or overall performance.

Leadership

Athar (2020) leadership is a process and ability to influence the work of others to achieve set goals. Leadership style is a person's overall pattern of behavior to influence the behavior of others in doing something (Bangun, 2019). Asnora, (2019) says that leadership is the various patterns of behavior preferred by leaders in the process of directing and influencing employees.

Salsabila et.al., (2022) leadership is defined as a pattern of behavior designed to integrate organizational goals with individual goals to achieve a certain goal. Putri, (2021) suggests that leadership is the ability to convince and mobilize others to work together as a team to achieve a

certain goal. Duryat, (2021) leadership is the ability and skills of a person who occupies a position as leader of a work unit, to influence the behavior of others Jasin and Pane, (2021) leadership is a technique or way of influencing, directing, motivating and controlling subordinates in completing their tasks or work.

Financial Compensation

Compensation is everything that employees receive in return for their contribution to the agency, including salary, provision of benefits, facilities that employees can enjoy, whether in the form of money or not (Mardiana and Paryanti, 2021). Sari et al., (2023) state that, compensation is the total of all rewards that employees receive in exchange for their services. So in general, compensation is the reward or service received by employees for the sacrifices that have been made to the agency.

Work Environment

Organizations, in general, whether large, medium or small scale, will all interact with the environment in which the organization is located. The environment itself undergoes changes so that organizations that can survive are organizations that can adapt to environmental changes. Conversely, the organization will experience a period of destruction if the organization does not pay attention to developments and changes in the environment around it.

METHOD

The Regional Revenue Office of Pandeglang Regency is a regional apparatus that has strategic responsibility in the management of Regional Original Revenue (PAD). This institution plays an important role in formulating and implementing regional policies related to the collection of taxes, levies, and other revenue sources to support development and public services in Pandeglang Regency.

As a strategic institution, the Regional Revenue Office of Pandeglang Regency is also responsible for optimizing regional revenue sources to support regional fiscal independence. This is relevant to support the achievement of Pandeglang Regency's vision in building a competitive and sustainable government.

Place and Time of Research

Place of Research, Jl. Jenderal Ahmad Yani No.1, Pandeglang, Kec. Pandeglang, Pandeglang Regency, Banten 42211, Indonesia. The research lasted for four months, from January 2025 to May 2025.

Research Method

The research method used is a quantitative approach, which aims to measure the relationship between the variables that have been identified in this study. This approach allows data to be collected in the form of numbers and statistics, which will later be analyzed objectively to gain a deeper understanding of the phenomenon being studied.

In addition, the use of survey instruments, including the process of developing survey questions, validity testing, and reliability testing of the instruments, will be explained in detail. This chapter will also explain how the data collection process was carried out through distributing surveys to respondents involved in this study.

RESEARCH RESULTS AND DISCUSSION

Data Description

The Local Revenue Office of Pandeglang Regency (Dispenda Pandeglang) plays a strategic role in the management of Local Original Revenue (PAD) which includes the collection of taxes, levies, and other revenue sources to support development and public services.

Research Analysis

Outer Model Evaluation

The following are the results of *loading factor* testing through smart PLS:

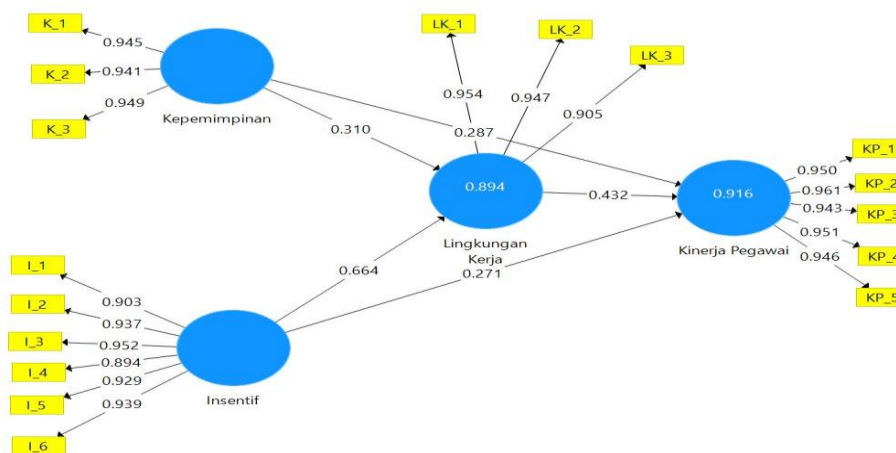


Figure 1 *Outer Model*

Convergent Validity

Researchers can test convergent validity through the outer loading or loading factor value. An indicator is declared to meet convergent validity in a good category if the outer loading value is ≥ 0.7 , but in the development of new models or indicators the LF value between 0.5 to 0.6 is still acceptable (Yamin and Kurniawan, 2011). According to Wijaya and Mustafa (2012) who said that the critical value of LF is different from one another. among the views of some experts suggest the lowest

limit is 0.4 (Siswoyo, 2013). The results of the measurement of the outer loading model evaluation on each variable indicator in this research are below:

The results of the Loading Factor test on the indicators of the exogenous variable Leadership (K) based on the path coefficient output as explained below;

Table 1 Results of LF Test for Exogenous Variables of Leadership

Statement Item Code	Loading Factor (LF) Value	Conclusion
K_1	0.945	Valid
K_2	0.941	Valid
K_3	0.949	Valid

Source: Retrieved from Smart PLS 4.0 report 2025

The results of the Loading Fact test on the indicators of the late variable Financial Compensation (KF) are based on the output of the path coefficient as shown below;

Table 2 Results of LF Test of Exogenous variables of Financial Compensation

Statement Item Code	Loading Factor (LF) Value	Conclusion
KF_1	0.903	Valid
KF_2	0.937	Valid
KF_3	0.952	Valid
KF_4	0.894	Valid
KF_5	0.929	Valid
KF_6	0.939	Valid

Source: Output from Smart PLS 4.0 report 2025

The results of the Loading Factor test on the indices of the Z variable (mediating variable) Work Environment (LK) are based on the output of the path coefficient as explained below:

Table 3 LF Test Results Intervening variable Job Satisfaction

Statement Item Code	Loading Factor (LF) Value	Conclusion
LK_1	0.954	Valid
LK_2	0.947	Valid
LK_3	0.905	Valid

Source: Extracted from Smart PLS 4.0 report 2025

The results of the Loading Factor test on the indicators of the endogenous latent variable Employee Performance (KP) based on the path coefficient output as explained below;

Table 4 LF Test Results Endogenous variable Employee Performance

Statement Item Code	Loading Factor (LF) Value	Conclusion
KP_1	0.918	Valid
KP_2	0.936	Valid
KP_3	0.930	Valid
KP_4	0.935	Valid
KP_5	0.917	Valid

Source: Output from Smart PLS 4.0 report 2025

Based on the data presentation of the LF test results, it can be seen that the existence of each variable indicator as a whole in this study has an outer loading value of > 0.7 . On the other hand, it is not seen that some of the research variable indicators have an *outer* loading value < 0.7 . So it can be described that the indicators on this research variable can be said to be valid data for use in this thesis research and can be directly analyzed further.

Discriminant Validity

The results of the discriminant validity test can be jeaskan with the cross loading value. Indicators that can be declared or considered to meet the discriminant validity requirements, namely, if the value of the cross loading of the variable indicator is large when compared to other variables. The explanation below is an explanation of each of the cross loading values of each indicator:

Table 5 Cross Loadings

Indicator	Leadership	Financial Compensation	Work Environment	Employee Performance
K_1	0.945	0.827	0.807	0.806
K_2	0.941	0.832	0.869	0.902
K_3	0.949	0.803	0.834	0.854
I_1	0.860	0.903	0.862	0.858
I_2	0.765	0.937	0.851	0.866
I_3	0.822	0.952	0.886	0.877
I_4	0.781	0.894	0.780	0.773
KF_5	0.809	0.929	0.916	0.883
KF_6	0.787	0.939	0.879	0.864
LK_1	0.867	0.902	0.954	0.914
LK_2	0.822	0.915	0.947	0.883
LK_3	0.798	0.798	0.905	0.838
KP_1	0.875	0.875	0.909	0.950
KP_2	0.844	0.883	0.883	0.961
KP_3	0.859	0.869	0.873	0.943
KP_4	0.844	0.883	0.901	0.951
KP_5	0.880	0.877	0.896	0.946

Source: Output from Smart PLS 4.0 report 2025

The data results from the cross loading above show that each variable indicator in this study has a large cross loading value when compared to other variables. So it can be said that the indicators used in this study have good discriminant validity values in compiling each variable.

The next test in this study is, comparing the AVE root with the relationship between constructs, and the explanation is in table 6 below:

Table 6 Comparison of AVE with AVE root

Variable	Average Variance Extracted (AVE)	Root AVE
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Variable	<i>Average Variance Extracted (AVE)</i>	Root AVE
Leadership	0.893	0,945
Financial Compensation	0.857	0,926
Work Environment	0.876	0,936
Employee Performance	0.903	0,950

Source: Extracted from Smart PLS 4.0 report 2025

Based on the comparison table of AVE_i with the root of AVE_i, states that the AVE of Leadership is 0.893 with the root of AVE_i equal to 0.945. Then the AVE value of Financial Compensation is 0.857 with an AVE root of 0.926. The AVE value of Work Environment is 0.876 with an AVE root of 0.936. Furthermore, Employee Performance has an AVE value of 0.903 and an AVE root of 0.950. It can be stated that the size of the coefficient of validity is good, because it can explain the variance of the indices in the variable. Based on the results of the data and data analysis, the value of Discriminant validity in this research results show a good value.

Composite Reliability

The Composite reliability conceptual framework aims to test the realibility value of each indicator on the variables used. Variables that can be considered to meet the value of composite reliability, if the variables have a composite reliability value > 0.6. The variables used in this study have met the composite realibility values, the explanation will be explained below:

Table 7 Composite Reliability

Variable	<i>Composite Reliability</i>
Leadership	0.961
Financial Compensation	0.973
Work Environment	0.955
Employee Performance	0.979

Source: Extracted from Smart PLS 4.0 report 2025.

The value of each variable in this study, as shown in the table above, shows that all research variables have a value > 0.6. So it can be said that each variable used in this research has met the co-composite realibility, so that each variable used in this research has a high realibility value.

Cronbach Alpha

The Crobach Alpha framework can be used to strengthen the process of testing the reliability value of the research variables. Variables that can be said to be reliable, measured by Cronbach Alpha if they have a Cronch Alpha value > 0.7. In this study, the researchers also measured each variable used, also using Cronbach Alpha, the explanation is below:

Table 8 Cronbach Alpha

Variable	Cronbach's Alpha
Leadership	0.940
Financial Compensation	0.967
Work Environment	0.929
Employee Performance	0.973

Source: Results of Smart PLS 4.0 report 2025.

Each Cronbach Alpha value for each variable used in this study is > 0.7 . It can be stated that all the variables in this study have a high level of reliability, because they meet the requirements of the Cronch Alpha value.

Inner Model Evaluation

The results of the Path coefficient test and the results of the of fit test in this research will be explained in the Inner Model Structure which is described as follows:

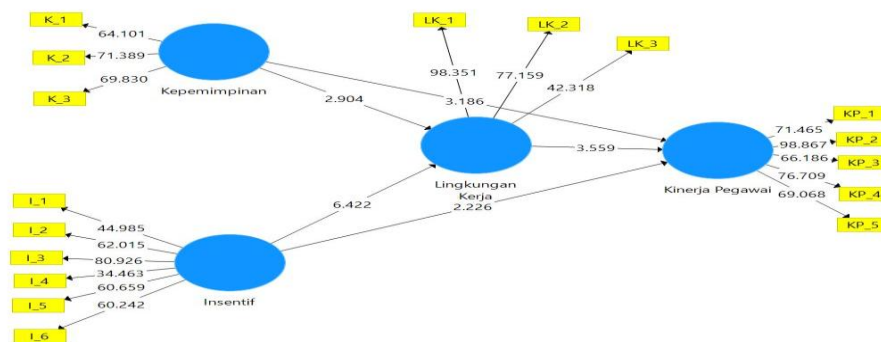


Figure 2 Inner Model

Path Coefficient Test

This theoretical research was conducted to test the influence of the independent variable on the dependent variable, the researcher used Path Coefficient. With the coefficient of the Path Coefficient test, the researcher can get a picture of whether or not the influence of the independent variable on the dependent variable in this thesis research. Based on the results in the figure above, it shows that the value of the path coefficient is highest in the variable of Financial Compensation to Work Environment at 6.442. Then the variable that has the second largest influence on this research is the Work Environment variable on the Employee Performance variable of 3.559. Furthermore, other results exist in the influence of the variable of Leadership on the variable of Employee Performance of 3.186. Furthermore, the influence of the Leadership variable on the Work Environment variable is 2.904 and the smallest value is, the influence of the Financial Compensation variable on the Employee Performance variable is 2.226.

If the greater the value of the Path Coefficient test on an index variable towards the dependent variable, the greater the influence between the index variable towards the dependent variable. So it can be stated that, all the variables in this research have a positive numerical value, because they have a

large value on the independent variables used against the dependent variables, based on the Path Coefficient Test.

Model Goodness Test (Goodness of Fit)

Based on the data processing that has been done using the smart PLS 3.0 program, the R-Square value in the structural model results is as follows:

Table 9 Structural Model Results

Hub. Between Variables	Path Coefficient	R Square
Variable Leadership —————> Variable Employee Performance	0,287	0,916
Incentive Variable —————> Variable Employee Performance	0,271	
Variable Work Environment —————> Variable Employee Performance	0,432	
Variable of Leadership —————> Variable of Work Environment	0,310	0,894
Variable Incentive —————> Work Environment Variable	0,664	

Source: Output from Smart PLS 4.0 re-poetry 2025

So, it can be known that the R-Square value for the Work Productivity variable is 0.916. Based on the results of this value, it can be explained that the percentage of the coefficient value of the variable Employee Performance can be explained by the Leadership variable of 28.7%, the Financial Compensation variable of 27.1% and the Work Environment variable of 43.2%. This value shows that Employee Performance can be explained by Leadership, Financial Compensation and Work Environment by 91.6%.

Next, it is carried out by the researchers with the method of goodness of fit assessment. To test with the goodness of fit assessment, you must know the results of the Q-Square value. If the result of the Q-Square value is higher, it can be said that the better or the more fit the data. The results of the calculation of the Q-Square value are as follows:

$$\begin{aligned}
 \text{Q-Square} &= 1 - [(1 - R^2_1) \times (1 - R^2_2)] \\
 &= 1 - [(1 - 0,916) \times (1 - 0,894)] \\
 &= 1 - (0,084 \times 0,106) \\
 &= 1 - 0,008 \\
 &= 0,991
 \end{aligned}$$

The Q-Square value obtained in this study is 0.991. It can be said that to describe the diversity of the data in this study as much as 99.1% and the remaining 0.9% can be described as data in this study can be explained by factors that are different from the method in this research.

DISCUSSION

The following is a discussion of the results of the research on the Effect of Leadership and Financial Compensation on Employee Performance with Work Environment as a Mediating Variable.

The Effect of Leadership on Work Environment

The test results show that the beta coefficient value of Leadership on Work Environment is 0.310 and the t-statistic is 2.904. From this result, the t-statistic is significant. because $2.904 > 1.96$ with a p-value of $0.004 < 0.05$ so that it proves that Leadership has a positive and significant effect on the Work Environment.

The results of this research are in line with the research conducted by Wahyuni & Lestari (2024), Andika & Fauziah (2024) and Prasetyo & Putri (2024) that Leadership has an impact on the Work Environment. Based on a journal review, leadership plays an important role in shaping a conducive work environment, which in turn has an impact on improving employee performance. This study confirms that leadership styles that are responsive to employee needs, such as transformational leadership, create a work atmosphere that supports collaboration and innovation.

Effect of Financial Compensation on Work Environment

The test results show that the coefficient value of Financial Compensation on Work Environment is 0.664 and the t-statistic is 6.442. From this result, the t-statistic is significant. because $6.442 > 1.96$ with a p-value of $0.000 < 0.05$, so that it proves that Financial Compensation is proven to have a significant positive effect on the Work Environment. The results of this study are in line with research conducted by Saputro, et.al., (2024) and Isabella, et.al., (2024) that Financial Compensation has an influence on the Work Environment.

Based on the journal review, compensation that is given consistently and fairly can strengthen employees' sense of trust in the organization. Research shows that proper compensation not only improves individual performance but also improves team dynamics in the workplace. When employees feel valued for their contributions, they are more likely to contribute optimally and maintain harmony in the work environment.

Effect of Work Environment on Employee Performance

The test results show that the coefficient value of the Work Environment on Employee Performance is 0.432 and the t-statistic is 3.559. From this result, the t-statistic is significant. because $3.559 > 1.96$ with a p-value of $0.000 < 0.05$, so this proves that the Work Environment has a positive and significant effect on Employee Performance. The results of this study are in line with research conducted by Tauwi, et.al (2024) and Azijah, et.al., (2024) that the Work Environment has an influence on Employee Performance.

Based on the journal review, the research confirms that organizations that want to improve employee performance must pay attention to work environment factors holistically. By strategically managing the work environment, organizations can create a productive, innovative, and sustainable work culture.

The Effect of Leadership on Employee Performance

The fourth hypothesis tests whether leadership has an effect on employee performance. The test results show that the beta coefficient value of Leadership on Employee Performance is 0.287 and the t-statistic is 3.186. From this result, the t-statistic is significant. because $3.186 > 1.96$ with a p-value of $0.002 < 0.05$, so this proves that Leadership is proven to have a positive and significant effect on Employee Performance. The results of this study are in line with research conducted by Febrianti, et.al (2024) and Hasyim (2024) that leadership has an influence on employee performance.

Based on journal reviews, where effective leadership contributes to the creation of an innovative and results-oriented organizational culture. Leaders who provide constructive feedback and encourage employees to reach their maximum potential and are able to create a solid and loyal work team towards organizational goals.

Effect of Financial Compensation on Employee Performance

The test results show that the beta coefficient value of Financial Compensation on Employee Performance is 0.271 and the t-statistic is 2.226. From these results, the t-statistic value is significant. because $2.226 > 1.96$ with a p-value of $0.026 < 0.05$, so this proves that Financial Compensation is proven to have a significant effect on Employee Performance. The results of this study are in line with research conducted by Akase, et.al., (2024), Abdilla & Iriyanti (2023) and Firjatullah, et.al., (2023) that Financial Compensation has an influence on Employee Performance.

Based on journal studies, it supports that organizational commitment significantly affects the level of employee job satisfaction. High levels of commitment tend to create a positive work environment, where employees feel engaged, motivated and committed to their duties. Strong commitment strengthens individual and organizational relationships, providing a deep sense of belonging and involvement in the success of the company. Increasing and maintaining organizational commitment among employees can be key in improving job satisfaction and workplace well-being.

To Employee Performance Through Work Environment

The test results show that the beta coefficient value is 0.134 and the t-statistic is 2.124. From this result, the t-statistic is significant. because $2.124 > 1.96$ with a p-value of $0.034 < 0.05$, so this

proves that the Work Environment is able to mediate the effect of Leadership on Employee Performance.

The results of this research are in line with the research conducted by Irwana, et.al., (2024) that leadership affects employee performance through the work environment. When referring to the results of the direct effect of Leadership on Employee Performance is significant and the Work Environment has a significant effect on Employee Performance, it can be said that the Work Environment as Part Mediation, meaning that the independent variable is able to directly influence the dependent variable without going through / involving mediator variables.

Effect of Financial Compensation on Employee Performance through Work Environment

The test results show that the beta coefficient value is 0.286 and the t-statistic is 3.270. From these results, the t-statistic is significant. because $3.270 > 1.96$ with a p-value of $0.001 < 0.05$, so this proves that the Work Environment is able to mediate the effect of Financial Compensation on Employee Performance.

The results of this research are in line with the research conducted by Hidayah (2024) that Financial Compensation affects Employee Performance through the Work Environment. When referring to the results of the direct effect of Financial Compensation on Employee Performance is significant and the Work Environment has a significant effect on Employee Performance, it can be said that the Work Environment as Part Mediation, meaning that the independent variable is able to directly influence the dependent variable without going through / involving mediator variables.

CONCLUSION

Based on the results of data analysis and testing on the Effect of Leadership and Financial Compensation on Employee Performance with Work Environment as a Mediating Variable at the Pandeglang Regional Revenue Office, it can be concluded as follows:

1. The test results show that Leadership has a positive and significant influence on the Work Environment, this is clarified by the beta coefficient value of Leadership on the Work Environment of 0.310 and a t-statistic of 2.904. From this result, the t-statistic is significant. because $2.904 > 1.96$ with a p-value of $0.004 < 0.05$.
2. The test results show that Financial Compensation has a positive and significant effect on the Work Environment, this is clarified by the beta coefficient value of Financial Compensation on the Work Environment of 0.664 and a t-statistic of 6.442. From this result, the t-statistic is significant. because $6.442 > 1.96$ with a p-value of $0.000 < 0.05$.
3. The test results show that the Work Environment has a positive and significant effect on Employee Performance, this is clarified by the beta coefficient value of the Work Environment on Employee

- Performance of 0.432 and a t-statistic of 3.559. From this result, it is obtained that the t-statistic is significant. because $3.559 > 1.96$ with a p-value of $0.000 < 0.05$.
4. The test results show that Leadership has a positive and significant effect on Employee Performance, this is clarified by the beta coefficient value of Leadership on Employee Performance of 0.287 and a t-statistic of 3.186. From this result, the t-statistic is significant. because $3.186 > 1.96$ with a p-value of $0.002 < 0.05$.
 5. The test results show that Financial Compensation has a positive and significant effect on Employee Performance, this is clarified by the beta coefficient value of Financial Compensation on Employee Performance of 0.271 and t statistics of 2.226. From this result, the t-statistic value is significant. because $2.226 > 1.96$ with a p-value of $0.026 < 0.05$.
 6. The test results show that Leadership has a significant effect on Employee Performance through the Work Environment. This is clarified by the beta coefficient value of 0.134 and the t-statistic of 2.124. From this result, the t-statistic is significant. because $2.124 > 1.96$ with a p-value of $0.034 < 0.05$.
 7. The test results show that Financial Compensation has a significant effect on Employee Performance through the Work Environment. This is clarified by the beta coefficient value of 0.286 and the t-statistic of 3.270. From this result, the t-statistic is significant. because $3.270 > 1.96$ with a p-value of $0.001 < 0.05$.

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