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The Effect of Organizational Culture and Transformational Leadership on Employee Performance with Work Motivation as a Mediating Variable

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ABSTRACT:
This study examines the relationships of organizational culture and transformational leadership with employee performance, with work motivation as a mediating variable, at the Corporate and Foreign Taxpayers Tax Office (KPP Badora). A quantitative cross-sectional survey involved 100 employees selected from a population of 136 through simple random sampling. Data were collected using a five-point Likert questionnaire whose items were adapted from established construct dimensions and analyzed using Partial Least Squares-Structural Equation Modeling with SmartPLS 4. Organizational culture had positive and significant relationships with employee performance and work motivation. Transformational leadership had a positive and significant direct relationship with employee performance but was not significantly related to work motivation. Work motivation was positively related to employee performance and partially mediated the culture-performance relationship, but it did not mediate the leadership-performance relationship. The non-significant leadership-motivation path may reflect the experienced workforce and the highly standardized bureaucratic setting, in which motivation is likely to be shaped more strongly by formal reward, career, and work-system factors than by leadership style alone. Because the study used a single-institution, cross-sectional, self-report design without demographic control variables, the findings should be interpreted as context-specific associations rather than definitive causal evidence. Practically, KPP Badora should combine cultural internalization and transformational leadership with transparent performance recognition, competency-based career development, structured coaching, and periodic employee-motivation diagnostics.

Keywords: Organizational Culture; Transformational Leadership; Work Motivation; Employee Performance; PLS-SEM

I. INTRODUCTION

Tax revenue is the primary source of state income and plays a strategic role in maintaining fiscal sustainability and financing national development. In the 2024 state revenue structure, taxes contributed 82.4%, indicating that the effectiveness of tax administration depends heavily on organizational capacity and the performance of personnel responsible for service, supervision, audit, collection, and safeguarding state revenue (Statistics Indonesia, 2024; Ministry of Finance of the Republic of Indonesia, 2024). The Corporate and Foreign Taxpayers Tax Office (KPP Badora) occupies an important position because it administers foreign corporate taxpayers, foreign individuals, permanent establishments, international organizations, and electronic commerce operators, all of which involve complex administrative characteristics and compliance risks.

Operational data from KPP Badora indicate a slowdown in performance achievement. Tax revenue realization reached 114.55% in 2021, 117.33% in 2022, 103.70% in 2023, and 100.70% in 2024. For

Periodic Payment Monitoring (PPM), achievement declined from 118.92% in 2022 to 107.32% in 2023 and 82.70% in 2024. A sharper decline occurred in Material Compliance Monitoring (PKM), from 103.00% in 2022 to 75.14% in 2023 and 60.30% in 2024 (Corporate and Foreign Taxpayers Tax Office, 2024). This trend shows that organizational achievement is moving closer to the minimum target threshold and indicates the need to evaluate internal factors affecting employee behavior and performance.

The decline occurred amid bureaucratic reform, the digitalization of tax administration, regulatory changes, and the increasing complexity of cross-border transactions. Performance problems, therefore, cannot be explained solely by technical factors. Organizational culture and leadership quality are two internal factors that may shape work orientation, collaboration patterns, adaptability, commitment, and employees' willingness to achieve organizational objectives.

Organizational culture functions as a set of values, norms, and routines that guides how organizational members understand their work and act. A culture oriented toward tasks, processes, people, innovation, and value consistency can shape work behavior that is aligned with organizational objectives. Hung, Su, and Lou (2022) showed that organizational culture is associated with individual performance, while Meng and Berger (2019) explained that culture can generate positive psychological conditions through engagement and trust.

Transformational leadership is also relevant to public organizations facing rapid change. Transformational leaders provide vision, inspiration, intellectual stimulation, and individualized consideration, encouraging employees to perform beyond formal role requirements. The meta-analysis by Judge and Piccolo (2004) and the daily study by Bakker, Kjellevold, and Espevik (2023) demonstrated that transformational leadership behavior is associated with greater follower engagement and performance. Nevertheless, the influence of leadership on motivation is not always consistent across organizational contexts.

Work motivation is a psychological mechanism that explains how organizational conditions are translated into productive behavior. Self-Determination Theory emphasizes that motivation develops when the needs for autonomy, competence, and relatedness are fulfilled (Ryan & Deci, 2000). In the workplace, a supportive organizational environment can increase motivation, engagement, satisfaction, and performance (McAnally & Hagger, 2024). Work motivation may therefore mediate the relationships among organizational culture, transformational leadership, and employee performance.

Previous studies have produced mixed findings. Ferdian (2020) and Mewahaini and Sidharta (2022) found that organizational culture does not always affect performance. Putri (2025) reported that transformational leadership had no significant effect on performance, while Ernawati, Budianto, and Sari (2023) and Habeahan (2023) showed that motivation does not always exert a significant influence. These inconsistencies provide an opportunity to re-examine the relationships among the variables in a fiscal public-sector organization characterized by distinctive work systems, compliance demands, and service orientation.

This study aims to analyze the relationships of organizational culture and transformational leadership with employee performance, both directly and through work motivation as a mediating variable, at KPP Badora. Its contribution lies in testing an integrated model that combines structural organizational factors and employee psychological factors using PLS-SEM in a tax-administration setting. The study also identifies an important contextual boundary: transformational leadership may support performance directly without necessarily increasing motivation in a highly regulated and experienced public-sector workforce. Because the analysis is confined to one tax office, the contribution is intended to provide a context-specific explanation and a basis for comparative research rather than a sector-wide generalization.

II. LITERATURE REVIEW

Self-Determination Theory

Self-Determination Theory (SDT) explains that the quality of individual motivation is determined by the fulfillment of the basic psychological needs for autonomy, competence, and relatedness. A work environment that provides decision-making latitude, opportunities to develop competence, and supportive social relationships promotes the internalization of organizational goals and intrinsic motivation (Ryan & Deci, 2000). In this study, organizational culture and transformational leadership are positioned as environmental conditions that may support or inhibit the fulfillment of these needs, while work motivation serves as the mechanism linking organizational conditions to performance.

Organizational Culture

Organizational culture reflects shared values, beliefs, and routines that guide the behavior of organizational members. A strong culture provides clarity regarding priorities, behavioral standards, and expected ways of working. In this study, organizational culture is measured through task orientation, process orientation, people orientation, innovation orientation, and value consistency. A culture that supports collaboration and goal achievement is expected to improve performance directly while also generating stronger work motivation. Hung et al. (2022) supported the relationship between culture and performance, whereas Meng and Berger (2019) demonstrated the role of psychological conditions in mediating the influence of culture on individual outcomes.

Transformational Leadership

Transformational leadership is a leadership style that encourages positive change through idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. Leaders not only direct task completion but also build meaningful work, serve as role models, encourage innovation, and attend to followers' developmental needs. Judge and Piccolo (2004) demonstrated the validity of transformational leadership in explaining various work outcomes, while Bakker et al. (2023) found that daily transformational behavior can enhance the use of personal strengths, initiative, engagement, and performance.

Work Motivation and Employee Performance

Work motivation describes the direction, intensity, and persistence of employees' efforts to achieve goals. This study measures intrinsic motivation, extrinsic motivation, public service motivation, and work engagement. Employee performance is understood as an individual contribution through task performance, contextual performance, discipline and responsibility, and results orientation based on key performance indicators. Diamantidis and Chatzoglou (2018) showed that managerial support and the work environment can shape motivation and performance, while Chen, Zhang, Zhou, and Liu (2023) emphasized that performance is a multidimensional construct influenced by organizational and psychological factors.

Hypothesis Development

Based on the SDT framework and previous empirical findings, organizational culture is expected to improve performance and motivation because consistent values and work practices provide direction, a sense of relatedness, and psychological support. Transformational leadership is expected to enhance performance through vision, role modeling, and intellectual stimulation, and to increase motivation through inspiration and individualized consideration. Work motivation is subsequently expected to improve performance and mediate the effects of the two organizational variables.

- H1: Organizational culture has a positive effect on employee performance.
- H2: Organizational culture has a positive effect on work motivation.
- H3: Transformational leadership has a positive effect on employee performance.
- H4: Transformational leadership has a positive effect on work motivation.
- H5: Work motivation has a positive effect on employee performance.
- H6: Work motivation mediates the effect of organizational culture on employee performance.

• H7: Work motivation mediates the effect of transformational leadership on employee performance.

III. METHODS

This study employed a quantitative, cross-sectional survey design with descriptive and explanatory analysis. The research was conducted at the Corporate and Foreign Taxpayers Tax Office, Special Jakarta Regional Office of the Directorate General of Taxes, South Jakarta, from May to July 2026. The unit of analysis was the individual employee. The population comprised 136 employees, and a sample of 100 respondents was determined using the Slovin formula with a 5% margin of error. Respondents were selected through simple random sampling so that every population member had an equal probability of selection. Although the sample represented a substantial proportion of the office population, the bounded single-office setting limits external generalization to tax offices, public organizations, or private institutions with different structures and work systems.

Primary data were collected through a closed-ended questionnaire using a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. Secondary data were obtained from literature, organizational documents, and revenue-achievement, Periodic Payment Monitoring (PPM), and Material Compliance Monitoring (PKM) records. The questionnaire did not reproduce one standardized scale verbatim; instead, its items were adapted and contextualized from established construct dimensions in prior literature. Organizational culture items covered task orientation, process orientation, people orientation, innovation orientation, and value consistency, informed by Hung et al. (2022) and Meng and Berger (2019). Transformational leadership items reflected idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration, consistent with Judge and Piccolo (2004) and Bakker et al. (2023). Work motivation covered intrinsic motivation, extrinsic motivation, public service motivation, and work engagement, guided by Ryan and Deci (2000) and McAnally and Hagger (2024). Employee performance covered task performance, contextual performance, discipline and responsibility, and results orientation, informed by Diamantidis and Chatzoglou (2018) and Chen et al. (2023). Item wording was adjusted to the tax-administration context while retaining the theoretical meaning of each construct. Separate pilot-test statistics were not available; therefore, the study does not claim pre-field reliability, and empirical construct validity and reliability were assessed through the PLS-SEM measurement model using the final sample.

Gender, age, educational background, tenure, and job position were collected to describe the respondent profile. These demographic characteristics were not entered as control variables in the structural model because the analysis focused on the hypothesized relationships among the four focal constructs. Accordingly, the reported path coefficients are unadjusted associations and may partly reflect demographic or job-related differences that were not isolated statistically. Future studies should test the robustness of the model by including relevant controls and conducting subgroup or multigroup analyses.

The data were analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM) with SmartPLS 4. PLS-SEM was selected because it supports the assessment of predictive models involving mediating variables, does not require multivariate normality, and is suitable for Likert-scale data. The analytical stages included descriptive statistics, measurement model evaluation, structural model evaluation, direct-effect testing, and indirect-effect testing.

The measurement model was evaluated using outer loadings, Average Variance Extracted (AVE), Cronbach's alpha, composite reliability, and Fornell-Larcker discriminant validity. Indicators were considered to satisfy convergent validity when their outer loadings were generally greater than 0.70 and AVE was greater than 0.50. Constructs were considered reliable when Cronbach's alpha and composite reliability exceeded 0.70. The structural model was evaluated using R-square, adjusted R-square, effect size (f-square), path coefficients, t-statistics, and p-values.

Hypotheses were tested using a bootstrapping procedure. A relationship was considered significant at the 5% level when the t-statistic exceeded 1.96 and the p-value was below 0.05. Mediation effects were assessed through specific indirect effects. When both direct and indirect effects were significant, mediation was classified as partial mediation.

All focal variables were measured through self-reports from the same respondents at a single point in time. Consequently, common method variance cannot be fully ruled out, and the cross-sectional design does not establish temporal order or definitive causality. The coefficients are therefore interpreted as statistical relationships within the proposed model. Future research should use time-lagged or longitudinal data, combine employee responses with supervisor ratings and objective performance indicators, and apply specific diagnostic procedures such as marker-variable or full-collinearity assessments to evaluate common method bias more directly.

IV. RESULTS

A total of 100 questionnaires were analyzed. Respondents consisted of 57% men and 43% women. The largest age group was 31-40 years (37%); most respondents held a bachelor's degree (59%), had more than 20 years of service (60%), and worked as functional tax auditors (60%). This composition indicates that the data were dominated by experienced employees who understood tax supervision and audit processes. The demographic characteristics were used for descriptive profiling only and were not modeled as statistical controls.

Table 1. Respondent Profile

Characteristic	Category	n	%
Gender	Male	57	57
Gender	Female	43	43
Age	31–40 years	37	37
Education	Bachelor's degree (S1)	59	59
Tenure	>20 years	60	60
Position	Functional Tax Auditor	60	60

Source: Primary data, processed (2026).

Measurement Model Evaluation

All retained indicators had outer loadings ranging from 0.792 to 0.917. Cronbach's alpha ranged from 0.874 to 0.920, composite reliability from 0.912 to 0.943, and AVE from 0.721 to 0.806. Thus, all constructs met the reliability and convergent validity criteria. Discriminant validity was also established because the square roots of AVE on the Fornell-Larcker diagonal (0.849-0.898) were greater than the inter-construct correlations; the highest inter-construct correlation was 0.469.

Table 2. Construct Reliability and Convergent Validity

Construct	Loading range	Cronbach α	CR (rho_c)	AVE
Organizational culture	0.858–0.907	0.911	0.938	0.790
Transformational leadership	0.832–0.890	0.892	0.925	0.754
Work motivation	0.792–0.899	0.874	0.912	0.721
Employee performance	0.880–0.917	0.920	0.943	0.806

Source: SmartPLS 4 output, processed (2026).

Structural Model Evaluation

The R-square value for employee performance was 0.344, with an adjusted R-square of 0.324. This means that organizational culture, transformational leadership, and work motivation jointly explained 34.4% of the variance in employee performance. The R-square value for work motivation was 0.052, with an adjusted R-square of 0.032, indicating that organizational culture and transformational leadership explained 5.2% of the variance in work motivation. Based on f-square, organizational culture had the largest effect on performance (0.218), followed by work motivation on performance (0.109), transformational leadership on performance (0.084), organizational culture on motivation (0.054), and transformational leadership on motivation (0.000).

Direct Effects

The bootstrapping results showed that four of the five direct paths were significant. Organizational culture had the strongest direct effect on employee performance (β = 0.390). Transformational leadership and work motivation also had positive effects on performance. Organizational culture positively affected work motivation, whereas transformational leadership had no significant effect on work motivation.

Table 3. Direct Effect Hypothesis Testing

Path	β	t	p	Decision
Culture → Performance	0.390	6.105	0.000	H1 accepted
Culture → Motivation	0.228	2.244	0.025	H2 accepted
Transformational leadership → Performance	0.235	2.769	0.006	H3 accepted
Transformational leadership → Motivation	-0.021	0.175	0.861	H4 rejected
Motivation → Performance	0.274	3.658	0.000	H5 accepted

Source: SmartPLS 4 bootstrapping output, processed (2026).

Indirect Effects

The indirect effect of organizational culture on performance through work motivation was positive and significant (β = 0.062; t = 1.968; p = 0.049). Because the direct effect of organizational culture on performance was also significant, work motivation served as a partial mediator. In contrast, the indirect effect of transformational leadership on performance through motivation was not significant (β = -0.006; t = 0.171; p = 0.865); therefore, H7 was rejected.

Table 4. Specific Indirect Effects

Indirect path	β	t	p	Decision
Culture → Motivation → Performance	0.062	1.968	0.049	H6 accepted
Transformational leadership → Motivation → Performance	-0.006	0.171	0.865	H7 rejected

Source: SmartPLS 4 bootstrapping output, processed (2026).

V. DISCUSSION

Organizational culture had a positive and significant effect on employee performance. The coefficient of β = 0.390 was the largest direct effect in the model, indicating that clear task and process orientation, attention to workplace relationships, support for innovation, and consistency of values constitute the principal foundation for improving performance at KPP Badora. This finding supports Hung et al. (2022), who explained the association between cultural types and individual performance, and strengthens the argument of Meng and Berger (2019) that organizational culture shapes outcomes through positive psychological and social conditions.

Organizational culture also had a positive effect on work motivation. From an SDT perspective, consistent values and work practices can satisfy the needs for relatedness, competence, and clarity of direction, thereby enabling employees to internalize organizational goals more readily (Ryan & Deci, 2000). This result is consistent with McAnally and Hagger (2024), who emphasized that a work environment supporting psychological needs can increase motivation and engagement. In public organizations, a culture emphasizing integrity, service, collaboration, and responsibility can strengthen meaningful work and the desire to provide the best possible service.

Transformational leadership positively affected employee performance. A clear vision, role modeling, encouragement of innovation, intellectual stimulation, and individualized consideration enable employees to understand priorities and complete their work more effectively. This finding supports Judge and Piccolo (2004), Eliyana and Ma (2019), and Bakker et al. (2023), who showed that transformational behavior can improve work outcomes. At KPP Badora, this influence appears to operate directly through clear direction and support for task implementation.

Contrary to the initial expectation, transformational leadership had no significant relationship with work motivation. The very small negative coefficient (β = -0.021) indicates that variation in employee motivation was not explained by transformational leadership practices in this sample. From the perspective of Self-Determination Theory, leadership is more likely to strengthen motivation when employees experience leader behavior as increasing autonomy, competence, and relatedness. At KPP Badora, however, duties, procedures, performance targets, authority boundaries, and career mechanisms are highly standardized. Such institutionalization may reduce the extent to which inspirational communication or individualized consideration changes employees' day-to-day motivational regulation. In addition, most respondents had more than 20 years of service and worked as functional tax auditors. Their professional identity, public-service orientation, and established work routines may be relatively stable and less responsive to short-term variation in leadership style. Transformational leadership can therefore still improve performance directly by clarifying priorities, coordinating problem solving, encouraging innovation within procedural boundaries, and removing task obstacles without producing a measurable change in self-reported motivation. Reward fairness, career opportunities, workload, job autonomy, well-being, and the work system may be more proximal motivational drivers. These explanations are contextual inferences based on the respondent profile, the bureaucratic setting, and the low R-square for motivation; the alternative mechanisms were not tested directly in this study.

Work motivation had a positive effect on employee performance. Employees who perceive their work as meaningful, receive recognition and development opportunities, possess a public service orientation, and are actively engaged in their work tend to demonstrate higher task and contextual performance. This result supports the SDT approach and the findings of Diamantidis and Chatzoglou (2018) regarding the importance of psychological conditions and organizational support for performance. It also helps explain why capability-building programs should be accompanied by policies that sustain both intrinsic and extrinsic motivation.

Work motivation partially mediated the effect of organizational culture on performance. Organizational culture not only provides behavioral rules and work orientation but also creates psychological conditions that encourage employees to exert greater effort. Because both the direct and indirect paths were significant, strengthening culture produces two benefits: it improves performance directly and improves performance through motivation. This finding extends the study of Meng and Berger (2019), which positioned psychological mechanisms as a link between culture and work outcomes, to the context of tax administration.

Work motivation did not mediate the effect of transformational leadership on performance. This result is consistent with the non-significant path from transformational leadership to motivation. Transformational leadership at KPP Badora therefore appears to be more effective as a direct mechanism through the provision of vision, direction, role modeling, support, and problem solving. Leaders should continue to maintain transformational practices, but improving motivation requires other, more specific human resource management instruments.

From a managerial perspective, the empirical findings should be translated into specific and monitorable actions. First, KPP Badora can convert the values of integrity, cooperation, service orientation, adaptability, and target achievement into quarterly unit-level behavioral commitments and case-based learning linked to PPM, PKM, accuracy, timeliness, and taxpayer-service indicators. Second, managers can institutionalize monthly coaching conversations, short innovation and problem-solving forums, and written follow-up on operational barriers so that transformational leadership is experienced through concrete support rather than vision statements alone. Third, the office can establish a transparent recognition matrix that connects individual and team contributions—such as service quality, audit accuracy, collaboration, knowledge sharing, and process improvement—to nonfinancial recognition, development opportunities, and fair performance feedback. Fourth, competency mapping, mentoring, and individual development plans can be used to connect training with clearer career pathways. Finally, a brief semiannual motivation pulse survey can be analyzed by tenure and job position to identify whether reward fairness, workload, autonomy, well-being, career opportunities, or other work-system factors require targeted intervention.

Study Limitations and Future Research

This study has several limitations. First, it was conducted in one government tax office with 100 respondents. Although the sample represented a large proportion of the 136-employee population, the findings may not generalize to other Directorate General of Taxes units, other public organizations, or private-sector institutions with different cultures, leadership systems, incentives, and employee characteristics. Second, the cross-sectional design cannot establish temporal precedence or causal direction among organizational culture, transformational leadership, work motivation, and performance. Third, all focal variables were measured through self-reported questionnaires from the same respondents, creating a risk of common method bias and perceptual inflation. Fourth, age, gender, education, tenure, and position were described but not included as control variables. Fifth, the exclusive quantitative design did not capture employees' explanations and experiences in depth. Sixth, the model examined only work motivation as a mediator and explained 34.4% of performance variance but only 5.2% of motivation variance, indicating that important determinants remain outside the model.

Future research should involve larger multi-office or multi-institution samples and compare organizational settings to improve external validity. Longitudinal or time-lagged designs are needed to examine the direction and stability of the relationships over time. Researchers should combine self-reports with supervisor assessments, administrative performance indicators, or other multi-source data and include demographic and job-related controls. Mixed-method studies using interviews or focus groups could explain why leadership affects performance directly but not motivation in this context. Alternative mediators and moderators should also be tested, including job satisfaction, organizational commitment, employee engagement, psychological empowerment, reward fairness, workload, job autonomy, competency, work environment, and public service motivation. Subgroup analyses by tenure, position, and career stage may further reveal whether the mechanisms differ across employee categories.

In conclusion, organizational culture had positive relationships with employee performance and work motivation; transformational leadership was positively related to performance but not to motivation; and work motivation was positively related to performance. Work motivation partially mediated the relationship between organizational culture and performance but did not mediate the relationship between transformational leadership and performance. The study's central contribution is the identification of two different mechanisms in this tax-administration context: organizational culture operates both directly and through motivation, whereas transformational leadership appears to operate primarily as a direct task-support and performance mechanism. Given the single-institution, cross-sectional, self-report design, the results should be understood as context-bound statistical associations. Improving employee performance at KPP Badora therefore requires not only cultural strengthening and transformational leadership, but also a broader motivational architecture based on transparent recognition, competency-based development, structured coaching, supportive work design, and periodic diagnosis of employee needs.

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