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Job Satisfaction As A Mediator Between Transformational Leadership, Work Environment, And Workload With Account Representative Performance

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Abstract

This study aims to analyze the role of job satisfaction as a mediating variable in the relationship between transformational leadership, work environment, and workload on the performance of Account Representatives at KPP Pratama Bandar Lampung One and Two. This study used a quantitative approach with a saturated sampling technique involving 68 respondents. The data were analyzed using Partial Least Square-based Structural Equation Modeling (SEM-PLS) with SmartPLS. The results show that transformational leadership and work environment have no significant direct effect on Account Representative performance, but have a positive and significant effect on job satisfaction. Workload has no significant effect on either performance or job satisfaction. Job satisfaction has a positive and significant effect on performance. Job satisfaction is proven to fully mediate the effect of transformational leadership and work environment on performance, but does not mediate the effect of workload on performance. These findings confirm the central role of job satisfaction as a linking mechanism between organizational factors and performance. Improving Account Representative performance is most effectively achieved by enhancing job satisfaction, which is built through strengthening transformational leadership and improving the work environment.

Keywords: Transformational Leadership, Work Environment, Workload, Job Satisfaction, Account Representative Performance.

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INTRODUCTION

Human resources are a strategic asset that determines the effectiveness of public sector organizations in achieving organizational objectives and delivering high-quality public services (Lamsal & Gupta, 2021). Within tax administration, employee performance is particularly critical because tax revenue constitutes the primary source of government income used to finance national development (Mpabanga, 2016). Employees responsible for monitoring taxpayer compliance, providing tax services, and identifying potential tax revenues are therefore expected to perform their duties professionally to support the achievement of organizational targets (Neessen et al., 2019). Nevertheless, performance indicator data from the Primary Tax Service Offices in the Bandar Lampung region reveal that several key performance indicators have not yet reached the expected targets, while considerable variations remain across operational units. These conditions indicate that employee performance has not been fully optimized and highlight the need to investigate the organizational factors that influence employee performance (Hannang, 2020).

From a theoretical perspective, employee performance is shaped by both organizational and psychological factors. Accordingly, this study examines transformational leadership, work environment, and workload as organizational determinants of employee performance, while job satisfaction is proposed as a mediating psychological mechanism (Ciobanu et al., 2019). Transformational leadership is expected to enhance employee motivation, commitment, and work enthusiasm by providing clear direction, inspiration, and individualized support. Likewise, a supportive work environment can improve employee comfort, strengthen coordination, and increase productivity, whereas excessive or imbalanced workload may generate physical and psychological strain that ultimately reduces job satisfaction and performance. Consequently, understanding the interplay between organizational factors and job satisfaction is essential for explaining variations in employee performance (Barusman, 2019).

Previous studies have consistently reported that transformational leadership, work environment, workload, and job satisfaction are associated with employee performance. However, empirical findings regarding the effect of workload remain inconclusive, with some studies reporting positive relationships and others identifying negative effects. In addition, limited research has simultaneously examined job satisfaction as a mediating variable linking transformational leadership, work environment, and workload to employee performance within the context of the Primary Tax Service Offices in the Bandar Lampung region. Addressing this empirical gap, the present study aims to analyze the direct and indirect effects of transformational

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leadership, work environment, and workload on employee performance through the mediating role of job satisfaction. The findings are expected to contribute to the advancement of human resource management literature in the public sector while providing practical recommendations for tax administration organizations to formulate evidence-based strategies for improving employee performance.

ACCOUNT REPRESENTATIVE PERFORMANCE

Employee performance refers to the extent to which individuals accomplish organizational duties and responsibilities in accordance with predetermined standards and objectives. Performance encompasses not only the quantity of work completed but also work quality, timeliness, responsibility, effectiveness, and overall achievement of organizational goals (Gautama So et al., 2018). Within the tax administration system, the performance of Account Representatives is particularly important because they are directly responsible for taxpayer services, compliance monitoring, tax potential identification, and tax administration. Consequently, high-performing Account Representatives are expected to contribute to improved taxpayer compliance and organizational effectiveness. In this study, Account Representative performance is measured using the dimensions of work quality, work quantity, timeliness, responsibility, work effectiveness, and work achievement, adapted from (Singh et al., 2019).

TRANSFORMATIONAL LEADERSHIP

Transformational leadership emphasizes the ability of leaders to inspire, motivate, and empower employees through a compelling vision, intellectual stimulation, individualized consideration, and exemplary behavior(Barusman, 2024). In public sector organizations, this leadership approach encourages employees to exceed formal job expectations while strengthening organizational commitment. Within tax administration, transformational leadership is expected to enhance employees' motivation and facilitate the achievement of organizational targets. This study adopts the four dimensions proposed by (Paais & Pattiruhu, 2020), namely idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration.

WORK ENVIRONMENT

The work environment comprises physical and non-physical conditions surrounding employees that influence work execution and productivity. Physical aspects include workplace

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facilities, safety, cleanliness, and comfort, whereas non-physical aspects encompass communication, coordination, interpersonal relationships, supervisory support, and organizational climate. A supportive work environment enables employees to perform more effectively by promoting comfort, collaboration, and efficient task completion. Accordingly, this study measures the work environment through indicators reflecting workplace facilities, physical conditions, interpersonal relationships, supervisory support, communication, coordination, and workplace atmosphere (Cummings et al., 2018).

WORKLOAD

Workload represents the level of work demands assigned to employees within a specific period, including task quantity, time pressure, job complexity, responsibility, and mental demands. According to the Job Demands–Resources Theory, excessive job demands may deplete employees' physical and psychological resources, resulting in lower job satisfaction and performance. Conversely, a balanced workload may enhance productivity and work effectiveness. In this research, workload is conceptualized using the Job Demands–Resources Theory and measured through dimensions adapted from the NASA Task Load Index (Putra & Damayanti, 2023).

JOB SATISFACTION

Job satisfaction reflects employees' positive emotional evaluation of their work, including satisfaction with the job itself, supervisors, colleagues, working conditions, task allocation, and opportunities for career development. Herzberg's Two-Factor Theory suggests that job satisfaction arises from both motivational and hygiene factors, while previous measurement approaches such as the Minnesota Satisfaction Questionnaire and the Job Satisfaction Survey provide comprehensive indicators for assessing employee satisfaction. In the context of Account Representatives, higher job satisfaction is expected to strengthen motivation, commitment, and overall job performance (Specchia et al., 2021).

REASEARCH METHODS

This study adopted a quantitative approach with an explanatory research design to investigate the direct and indirect effects of transformational leadership, work environment, and workload on Account Representative performance, with job satisfaction serving as a mediating variable. A cross-sectional survey design was employed, in which data were collected from

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respondents at a single point in time without any experimental manipulation. The proposed research framework comprised transformational leadership, work environment, and workload as exogenous constructs, job satisfaction as the mediating construct, and Account Representative performance as the endogenous construct. To examine the hypothesized relationships comprehensively, the study employed Partial Least Squares Structural Equation Modeling, which enables the simultaneous assessment of both measurement and structural models, including mediation effects (Hair et al., 2019).

The research was conducted at two Primary Tax Service Offices in the Bandar Lampung region. The study population consisted of all 68 Account Representatives employed at these offices. Given the relatively small population size, a saturated sampling technique was adopted, allowing every Account Representative to participate as a respondent. Primary data were collected using a structured questionnaire developed from established theoretical concepts and validated measurement instruments. The questionnaire measured five latent constructs, namely transformational leadership, work environment, workload, job satisfaction, and Account Representative performance, using a five-point Likert scale ranging from strongly disagree to strongly agree. To strengthen the empirical foundation of the study, questionnaire data were complemented with organizational documents and an extensive review of relevant academic literature.

The collected data were analyzed using both descriptive and inferential statistical techniques. Descriptive analysis was conducted to summarize respondents' demographic characteristics and describe the distribution of responses across the research variables. Inferential analysis was performed using Partial Least Squares Structural Equation Modeling to evaluate the proposed conceptual model. The measurement model was assessed by examining convergent validity, discriminant validity, Cronbach's alpha, composite reliability, and average variance extracted to ensure the validity and reliability of the measurement instruments. Subsequently, the structural model was evaluated through the coefficient of determination, path coefficients, effect size, predictive relevance, and multicollinearity diagnostics. The proposed hypotheses were tested using the bootstrapping procedure, with statistical significance determined by a t-statistic exceeding 1.96 and a probability value below 0.05. Finally, the mediating role of job satisfaction was examined through specific indirect effect analysis to determine whether it partially or fully mediated the relationships between transformational leadership, work environment, workload, and Account Representative performance (Hair et al., 2019).

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DISCUSSION

CONVERGENT VALIDITY

Convergent validity was assessed using outer loading and Average Variance Extracted values, with threshold criteria of 0.70 and 0.50, respectively. All 39 indicators exhibited outer loading values ranging from 0.742 to 0.897, while all constructs achieved Average Variance Extracted values above 0.50. These results confirm that the measurement model satisfies the convergent validity requirements, and all indicators were retained for further analysis.

Table 1. Outer Loading, AVE, and Reliability Values

Variable	Outer Loading	AVE	Cronbach's α	CR (rho_c)
X1	0,802–0,867	0,689	0,936	0,947
X2	0,768–0,875	0,672	0,930	0,942
X3	0,798–0,897	0,721	0,946	0,954
Z	0,742–0,843	0,642	0,908	0,926
Y	0,842–0,880	0,731	0,947	0,956

Table 1 confirms that all constructs met the recommended criteria for validity and reliability, with Average Variance Extracted values above 0.50 and both Cronbach's alpha and composite reliability exceeding 0.70. These results indicate that the measurement model is appropriate for further analysis.

INNER VIF

Inner model collinearity was assessed using the Variance Inflation Factor to detect potential multicollinearity among the predictor constructs. All Variance Inflation Factor values ranged from 1.28 to 1.55, remaining below the recommended threshold of 3.30. These results indicate the absence of collinearity issues, supporting the stability and reliability of the structural path estimates.

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Table 2. Inner VIF Value

Jalur	VIF	Keterangan
X1 → Z	1,378	no collinearity
X2 → Z	1,279	no collinearity
X3 → Z	1,280	no collinearity
X1 → Y	1,548	no collinearity
X2 → Y	1,430	no collinearity
X3 → Y	1,316	no collinearity
Z → Y	1,376	no collinearity

R-SQUARE AND Q-SQUARE

The explanatory power of the structural model was assessed using the coefficient of determination (R^2), whereas its predictive capability was evaluated through the predictive relevance (Q^2) obtained from the blindfolding procedure. An R^2 value of 0.75, 0.50, and 0.25 indicates substantial, moderate, and weak explanatory power, respectively, while a Q^2 value greater than zero confirms that the model possesses predictive relevance.

Table 3. R-Square and Q-Square Values

Variable Endogen	R-Square	R-Square Adj.	Q-Square	Category
Job Satisfaction (Z)	0,273	0,239	0,204	Weak–Moderate
AR Performance (Y)	0,453	0,418	0,362	Moderate

Table 3 indicates that the exogenous constructs explain 27.3% of the variance in job satisfaction and 45.3% of the variance in Account Representative performance, while the remaining variance is attributable to factors outside the proposed model, such as work motivation, compensation, organizational commitment, and organizational culture. Furthermore, the Q^2 values for both endogenous constructs exceed zero (0.204 for job satisfaction and 0.362 for Account Representative performance), confirming that the structural model possesses adequate predictive relevance, with moderate predictive capability for Account Representative performance. Although the explanatory power for job satisfaction is relatively modest ($R^2 = 0.273$),

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this finding suggests that transformational leadership, work environment, and workload capture only part of the determinants of job satisfaction, indicating opportunities for future studies to incorporate additional organizational and individual factors to improve the model's explanatory capacity.

F-SQUARE

Effect size (f^2) was used to evaluate the magnitude of each exogenous construct's contribution to the endogenous variables, where values of 0.02, 0.15, and 0.35 indicate small, medium, and large effects, respectively. As presented in Table 8, job satisfaction exerted the strongest influence on Account Representative performance ($f^2 = 0.261$), representing a medium effect. Transformational leadership and the work environment demonstrated modest effects on job satisfaction ($f^2 = 0.124$ and 0.118, respectively), whereas workload exhibited only a small effect across all structural relationships ($f^2 < 0.03$).

Table 4. F-Square Value

Jalur	f-Square	Category
X1 → Z	0,124	Intermediate
X2 → Z	0,118	Intermediate
X3 → Z	0,028	Small
X1 → Y	0,047	Small
X2 → Y	0,029	Small
X3 → Y	0,009	Small
Z → Y	0,261	Intermediate

HYPOTHESIS TESTING

Hypothesis testing was performed using the bootstrapping procedure with 5,000 resamples under a two-tailed test at a 5% significance level. A hypothesis was considered supported when the t-statistic exceeded 1.96 or the p-value was below 0.05, provided that the estimated path coefficient was consistent with the hypothesized direction.

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Direct Influence

Table 5. Direct Influence Results of Direct Influence Testing

H	Jalur	Koef.	t-stat	p-value	Ket.
H1	X1 → Y	0,199	1,449	0,148	Rejected
H2	X1 → Z	0,352	3,182	0,001	Accepted
H3	X2 → Y	0,149	1,406	0,160	Rejected
H4	X2 → Z	0,331	2,759	0,006	Accepted
H5	X3 → Y	0,083	0,680	0,496	Rejected
H6	X3 → Z	-0,162	1,026	0,305	Rejected
H7	Z → Y	0,443	4,399	0,000	Accepted

As presented in Table 5, only three of the seven direct hypotheses were supported (H2, H4, and H7), whereas the remaining four hypotheses (H1, H3, H5, and H6) were not supported. Significant relationships were identified between transformational leadership and job satisfaction, work environment and job satisfaction, and job satisfaction and Account Representative performance. In contrast, the direct effects of transformational leadership, work environment, and workload on Account Representative performance were not statistically significant.

Indirect Influence

Indirect effects were examined to evaluate the mediating role of job satisfaction. The mediation type was determined following the procedure proposed by Zhao, Lynch, and Chen (2010), whereby a significant indirect effect accompanied by a non-significant direct effect indicates full mediation, whereas significant direct and indirect effects indicate partial mediation.

Table 6. Results of the Indirect Influence Test

H	Jalur	Koef.	t-stat	p-value	Ket.
H8	X1 → Z → Y	0,156	2,454	0,014	Accepted
H9	X2 → Z → Y	0,147	2,120	0,034	Accepted
H10	X3 → Z → Y	-0,072	0,953	0,340	Rejected

Table 6 indicates that two indirect hypotheses (H8 and H9) were supported, whereas H10

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was not supported. Because the direct effects of transformational leadership and work environment on Account Representative performance were not significant, while their indirect effects through job satisfaction were significant, job satisfaction was identified as a full mediator in accordance with the mediation criteria proposed by Zhao et al. (2010). In contrast, workload showed no significant direct or indirect effect on Account Representative performance.

CONCLUSION

The findings provide evidence that job satisfaction plays a central role in explaining the relationships between organizational factors and Account Representative performance. Transformational leadership did not exert a significant direct effect on performance ($\beta = 0.199$, $p = 0.148$), although it significantly enhanced job satisfaction ($\beta = 0.352$, $p = 0.001$). Similarly, the work environment showed no significant direct influence on performance ($\beta = 0.149$, $p = 0.160$), but positively affected job satisfaction ($\beta = 0.331$, $p = 0.006$). In contrast, workload demonstrated no significant effect on either performance ($\beta = 0.083$, $p = 0.496$) or job satisfaction ($\beta = -0.162$, $p = 0.305$), despite the negative direction of the estimated coefficient. Among all structural relationships, job satisfaction exhibited the strongest positive effect on Account Representative performance ($\beta = 0.443$, $p < 0.001$). Furthermore, mediation analysis revealed that job satisfaction fully mediated the effects of transformational leadership ($\beta = 0.156$, $p = 0.014$) and the work environment ($\beta = 0.147$, $p = 0.034$) on performance, whereas no mediating effect was identified for workload ($\beta = -0.072$, $p = 0.340$). Overall, these findings indicate that improvements in transformational leadership and the work environment are more likely to enhance Account Representative performance indirectly by strengthening job satisfaction, while workload was not a significant determinant of either job satisfaction or performance in the proposed model..

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