

## The Role of Transformational Leadership And Work Culture In Improving Performance Through Human Resource Competencies As A Mediation

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**Abstract.** *This study aims to analyze the role of transformational leadership and work culture on human resource (HR) performance, with HR competence as a mediating variable at KPP Madya Semarang. The research background is based on fluctuating tax revenue achievement targets during 2020–2024, indicating the need to improve employee performance. This research applies a quantitative approach with an explanatory research method. The population consists of all employees of KPP Madya Semarang (118 people) with a sample of 93 respondents, using a census technique. Primary data were collected through a Likert-scale questionnaire, while data analysis employed Partial Least Square–Structural Equation Modeling (PLS-SEM). The results show that transformational leadership, work culture, and HR competence have a positive and significant effect on HR performance. HR competence significantly mediates the influence of transformational leadership and work culture on HR performance. These findings indicate that enhancing competence through strengthening transformational leadership and implementing an effective work culture can improve employee performance. This study implies the importance of competency-based HR development strategies integrated with leadership and organizational culture.*

**Keywords:** *Competence; Leadership; Performance; Transformational.*

### 1. Introduction

One of the most crucial elements in an organization is human resources. This is understandable, as each individual within an organization determines the achievement of organizational goals. Organizational goals will not be optimally achieved if the human resources within it are unable to collaborate with one another. Therefore, optimal human resource management is essential to improve performance effectively and efficiently (Nduru, 2022).

The Semarang Medium Tax Office (KPP Madya Semarang) is a vertical agency of the Directorate General of Taxes under the Ministry of Finance. In carrying out its duties, the KPP Madya Semarang is given targets in accordance with the functions of the Directorate General

of Taxes. These functions include tax revenue, reporting compliance, tax education and services, law enforcement, data processing, human resource management, organizational performance, and financial management. With these various functions, Tax Office employees are required to be able to fulfill organizational goals within their respective scopes so that the main objective of the Tax Service Office's establishment, namely collecting state revenue to finance development and state interests, can be optimally achieved. To achieve this main goal, human resources must have high performance (Budyanto, Indarto & Budiati, 2024).

Human resource performance is the capability of a human resource in carrying out its work tasks and achieving work success in accordance with organizational standards in each job mandated to each employee (Ndidi, 2021). Human resources who are able to complete their work in line with the targets set by the organization, whether in terms of good quality work results, the amount of work or production produced on time or even exceeding the target, the punctuality of completing work and other targets, are human resources who have high performance so that they are included in valuable assets for the organization (Muhammad, Kurniawati & Ratih, 2025).

One important factor that can influence employee performance is leadership. A good leader is able to choose and implement the best leadership style to be applied so that he can know what actions should be taken and understand the needs of his employees. One model of leadership style that can be applied is transformational leadership (Aditya et al., 2024). Transformational leadership has a long-term impact on the organization, where leaders who implement transformational leadership create an environment where creativity and collaboration are valued, encouraging human resources to continue learning and developing themselves in the face of changing times (Pratama & Paramadina, 2023). Transformational leadership, in principle, motivates subordinates to do better than what is possible or can increase trust and confidence from subordinates, which will affect employee performance (Dharmawan & Qothrunnada, 2022).

Work culture too can influence performance. Work culture is a collection of norms and values that are considered crucial and adhered to by human resources and are able to unify the goals, missions, and policies of the organization (Kustinah, 2024). The work culture that applies in an organization is a concrete manifestation of the actualization of organizational culture, which is a comprehensive program to accelerate efforts to renew organizational operational activities more effectively and efficiently (Ramlah, et al., 2023). Work culture reflects the values that guide human resources in facing external problems and efforts to adjust integration into the organization, so that human resources are able to understand existing values and how they should act or behave (Pradana & Sutoro, 2022). If the work culture runs well, it will also achieve good performance (Kuncoro et al., 2024).

*Research gap* Which related The influence of transformational leadership on human resource performance includes Khoiri, Oktavia, NR (2019), Rinaldhy Agastya Yoga, Rosidi, & Mulyono, S. (2023), Syahputra et al (2023) who explained that there is an influence of transformational leadership on human resource performance. However, other studies such as Nur Azizah, S.,

Rahmawati, R., Rusliandy, Wahyudin, C., & Anak Lydon, N. (2024) and Hayati, PR, Hidayat, KS, Arief. (2016) showed that transformational leadership has no effect on human resource performance.

Likewise, work culture on employee performance shows inconsistent results, including Widyanarko & Sukei. (2020) and Rakhmawan, & Mohamad Ludvi (2016) and Ali & Abdurahman, (2021) showed that work culture influences employee performance, while Adilah, S., Halin, H., & Kurniawan, M. (2023), Faizal, R., Sulaeman, M., & Yulizar, I. (2019), Efrinawati, E., Yusup, Y., Norawati, S., & Supardi, S. (2022) showed that work culture does not influence employee performance.

## 2. Research Methods

In this study, all research results are presented in numerical form and then analyzed using statistics. Therefore, the approach used in this study is quantitative. Quantitative research emphasizes the measurement and analysis of causal relationships between various variables, rather than the process itself. The investigation is viewed within a value-free framework (Hardayani et al., 2020). Based on the research objectives that have been set, this type of research is explanatory research, namely research that proves the existence of cause and effect and relationships that influence or are influenced by two or more variables being studied.(Umar, 2019). The purpose of explanatory research is to test the hypotheses and examine the influence of independent variables on the dependent variable, namely the influence of transformational leadership and work culture on performance through human resource competency as mediation at KPP Madya Semarang.

## 3. Results and Discussion

The subjects of this study were Semarang Medium Tax Office employees. Data collection was conducted through a questionnaire using Google Forms, distributed online via WhatsApp. The results of the questionnaire distribution in this study are shown in the table below:

Table Data Distribution Results

Information	Amount
Questionnaires istributed	118
Returned questionnaire	93
Processable questionnaire	93

Based on the results distribution. The data obtained from 93 respondents met the minimum sample size for this study, which was 91 respondents.

Table Respondent Characteristics

Characteristics	Frequency	Percentage
<b>Gender:</b>		
Man	68	73.1%
Woman	25	26.9%
<b>Total</b>	<b>93</b>	<b>100%</b>

<b>Age:</b>		
<b>20 – 30 years</b>	14	15.1%
<b>31 – 40 years old</b>	42	45.2%
<b>41 – 50 years old</b>	26	28.0%
<b>&gt; 50 years</b>	11	11.8%
<b>Total</b>	<b>93</b>	<b>100%</b>
<b>Education:</b>		
<b>Diploma I – Diploma III</b>	15	16.1%
<b>Diploma IV/Bachelor's Degree (S1)</b>	48	51.6%
<b>Postgraduate (S2)</b>	30	32.3%
<b>Total</b>	<b>93</b>	<b>100%</b>
<b>Length of work:</b>		
<b>&gt;5 – 10 years</b>	18	19.4%
<b>11 – 15 years</b>	19	20.4%
<b>16 – 20 years</b>	24	25.8%
<b>21 – 30 years old</b>	28	30.1%
<b>&gt;30 years</b>	4	4.3%
<b>Total</b>	<b>93</b>	<b>100%</b>

Based on table it shows that as many as 73.1%The employees of the Semarang Madya Tax Office are male, This explains that male dominance in the world of work is very high considering their responsibilities as heads of families. Age characteristics show thatas many as 45.2% of KPP Madya Semarang employees are aged 31 – 40 years,This age is an adult and productive age. Educational characteristics show that the majority have a Diploma IV/Bachelor's degree (S1) with a percentage of 51.6%. This explains that the majority ofSemarang Medium Tax Office employeeshave a high level of education. The characteristics of length of service show that as many as 30.1%Semarang Madya KPP employees have worked for 21 – 30 years, this explains that respondents have worked for a long time at Semarang Madya KPP.

Description of intended variablesto translate respondents' responses based on the results obtained from the 93 answers Semarang Medium Tax Office employeesagainst the measuring indicators for each variable (transformational leadership, work culture, HR competence and performance) whether they are in the medium, low or high category.

Evaluation of the outer model is used to examine the relationship between latent variables and their indicators or manifest variables (measurement model). The following is a schematic of the PLS program model being tested:

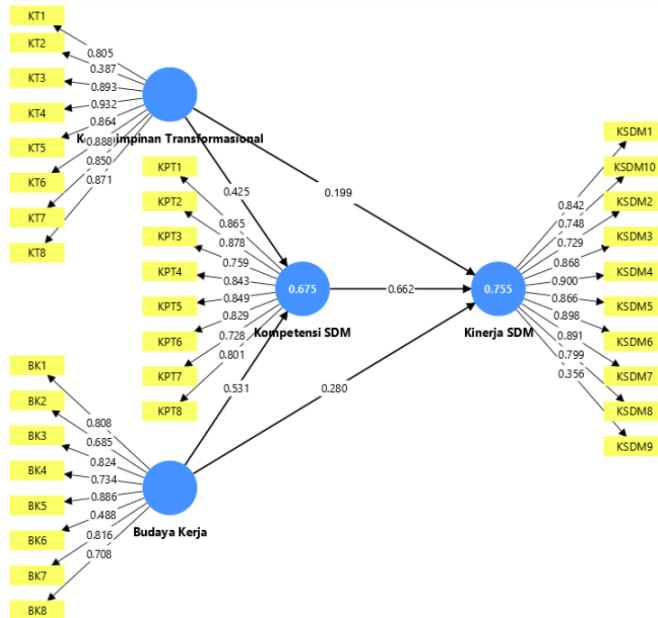


Figure Full Partial Least Square Structural Model (Pre-Elimination)

Based on the figure above, it is known that the majority of indicators from each variable in this study have a loading factor value greater than 0.70, so they are considered genuine. However, there are several indicators that have a loading factor value  $< 0.70$  such as in the transformational leadership variable there is 1 indicator, namely KT2 (0.387), then in the work culture variable there are 2 indicators, namely BK2 (0.685) and BK6 (0.488), then in the HR performance variable there is 1 indicator, namely KSDM9 (0.356). Indicators that have a loading factor value  $< 0.70$  were deleted because they have a poor level of validity. The deletion of these indicators was done to straighten out so that the model no longer has a negative impact on subsequent testing.

Based on the image above, the results of the goodness of fit test, R-square ( $R^2$ ), and f-square ( $F^2$ ) can be explained.

### 1) Goodness of Fit

Based on the data processing that has been carried out using the smart PLS 4.0 program, the SRMR, d\_ULS, d\_G, chi square and NFI values were obtained.

Table Results of the Goodness of Fit Model Test

No	Structural Model	Cut-Off Value	Estimated	Information
1	SRMR	$< 0.10$	0.074	Fit
2	d_ULS	$< 0.95$	0.512	Fit
3	d_G	$< 0.95$	0.805	Fit
4	Chi-Square	$> X^2_{table}$ (df = 89; $X^2_{table} = 68.24928$ )	75,529	Fit
5	NFI	Approaching 1	0.686	Fit

The results of the PLS model goodness of fit test in the table above indicate an acceptable model fit. This result indicates that the model has a good level of fit with the data, meaning the proposed model accurately represents the relationships between variables in the data.

## 2) *R-square*(R<sup>2</sup>)

All variance in the construct explained by the model is represented by R-Square. The output from determining the R-Squares value is as follows:

*Table R-Square Value*

No	Variables	R-Squares	Adjusted R-Squares
1	HR Performance	0.741	0.732
2	HR Competence	0.654	0.646

Based on table, the Adjusted R-square value of HR performance is 0.732, which means that 73.2% of variations or changes in HR performance are influenced by transformational leadership, work culture, and HR competencies, while the remaining 26.8% are influenced by other variables not studied. The Adjusted R-square value of HR competency is 0.646, which means that 64.6% of variations or changes in HR competencies are influenced by transformational leadership and work culture, while the remaining 34.6% are influenced by other variables not studied.

## 3) *F-Square*(F<sup>2</sup>)

The F<sup>2</sup> value criteria consist of three classifications: 0.02 (small/poor); 0.15 (moderate/sufficient); and 0.35 (large/good) (Setiaman, 2023). The following are the results of the F-square test in this study:

*Table ValuesF-Square*

Variable Relationship	<i>f Squares</i>	Substantive influence
Work Culture -> HR Performance	0.078	Small
Work Culture -> HR Competence	0.588	Big
Transformational Leadership -> Human Resource Performance	0.061	Small
Transformational Leadership -> HR Competence	0.436	Big
HR Competence -> HR Performance	0.689	Big

Based on the table above, it can be seen that the work culture variable has a large relative influence on HR competency (0.588), transformational leadership on HR competency (0.436), and HR competency on HR performance (0.689). Meanwhile, the work culture variable has a small substantive influence on HR performance (0.078) and transformational leadership on HR performance (0.061).

Hypothesis testing in this context aims to validate or refute the researcher's initial assumptions regarding the relationship between variables. Hypothesis testing is conducted by examining the structural path coefficients. Hypothesis testing in this study was conducted



by examining the T-statistics, P-values, and original sample values through a bootstrapping procedure.

### 1) Direct Effect Hypothesis Testing

Table Testing the Direct Effect Hypothesis (Path Coefficient)

Hypothesis		Original Sample (O)	T Statistics	P values	Decision
H1	HR Competence -> HR Performance	0.718	7,561	0.000	H1 accepted
H2	Transformational Leadership -> Human Resource Performance	0.189	1,982	0.048	H2 accepted
H3	Transformational Leadership -> HR Competence	0.438	4,755	0.000	H3 is accepted
H4	Work Culture -> HR Performance	0.202	2,806	0.005	H4 accepted
H5	Work Culture -> HR Competence	0.508	7,310	0.000	H5 is accepted

Based on the data presented in table above, it can be seen that of the five hypotheses proposed in this study, as follows:

#### a. The Influence of HR Competence on HR Performance

The results of the hypothesis test show that the P-values that determine the influence of HR competency on HR performance are  $0.000 < 0.05$  and the T-Statistics value ( $7.561 > 1.96$ ). Meanwhile, the original sample has a value of 0.718 (positive). These results support the first hypothesis, namely that HR competency has a positive and significant influence on HR performance, which means H<sub>1</sub> accepted.

#### b. The Influence of Transformational Leadership on HR Performance

The results of the hypothesis test show that the P-values that determine the influence of transformational leadership on HR performance are  $0.048 < 0.05$  and the T-Statistics value ( $1.982 > 1.96$ ). Meanwhile, the original sample has a value of 0.189 (positive). These results support the second hypothesis, namely that transformational leadership has a positive and significant influence on HR performance, which means H<sub>2</sub> is accepted.

#### c. The Influence of Transformational Leadership on HR Competence

The results of the hypothesis test show that the P-values that determine the influence of transformational leadership on HR competency are  $0.000 < 0.05$  and the T-Statistics value ( $4.755 > 1.96$ ). Meanwhile, the original sample has a value of 0.438 (positive). These results support the third hypothesis, namely that transformational leadership has a positive and significant effect on HR competency, which means H<sub>3</sub> is accepted.

#### d. The Influence of Work Culture on HR Performance

The results of the hypothesis test show that the P-values that determine the influence of work culture on HR performance are  $0.005 < 0.05$  and the T-Statistics value  $(2.806) > 1.96$ . Meanwhile, the original sample has a value of 0.202 (positive). These results support the fourth hypothesis, namely that work culture has a positive and significant influence on HR performance, which means  $H_4$  accepted.

#### e. The Influence of Work Culture on HR Competence

The results of the hypothesis test show that the P-values that determine the influence of work culture on HR competency are  $0.000 < 0.05$  and the T-Statistics value  $(7.310) > 1.96$ . Meanwhile, the original sample has a value of 0.508 (positive). These results support the fifth hypothesis, namely that work culture has a positive and significant influence on HR competency, which means  $H_5$  accepted.

## 2) Indirect Effect Hypothesis Testing

Table Hypothesis Test of Indirect Effect (Specific Indirect Effect)

Hypothesis				Original Sample (O)	T Statistics	P values	Decision
<b>H6</b>	Transformational Leadership	->	Competence -> HR Performance	0.314	3,690	0.000	H6 is accepted
<b>H7</b>	Work Culture -> Competence	->	HR Performance	0.365	6,002	0.000	H7 accepted

Based on the data presented in table 4.16 above, it can be seen that the two hypotheses proposed in this study are explained as follows:

#### a. The Role of Competence in Mediating the Influence of Transformational Leadership on HR Performance

The results of the hypothesis test show that the P value of the specific indirect effect is  $0.000 < 0.05$  and the T-Statistics value  $(3.690) > 1.96$  with the original sample value of 0.314 (positive). These results support the first hypothesis, namely that competence is able to mediate the positive and significant influence of transformational leadership on HR performance, which means that  $H_6$  is accepted.

#### b. The Role of Competence in Mediating the Influence of Work Culture on HR Performance

The results of the hypothesis test show that the P value of the specific indirect effect is  $0.000 < 0.05$  and the T-Statistics value  $(6.002) > 1.96$  with an original sample value of 0.365 (positive). These results support the seventh hypothesis, namely that competence is able to mediate the positive and significant influence of work culture on HR performance, which means that  $H_7$  is accepted.



**Discussion:****1) The Influence of HR Competence on HR Performance**

The results of the hypothesis 1 test found that HR competency has a positive and significant effect on HR performance with a P-Value of  $0.000 < 0.05$  and a T-Statistics value ( $7.561 > 1.96$ ). Meanwhile, the original sample had a value of 0.718 (positive). This indicates that the higher the HR competency, the better their performance. High competency in employees, such as in-depth knowledge of the job, relevant skills, and positive attitudes, contribute to improving their performance.

The results of this study align with research conducted by Alwi et al. (2023); Faisol, Chamariyah & Subijanto (2022); Sivanissa, Azizah & Khardyla (2022); and Wardani, Sarwoko & Wilujeng (2020), which states that HR competency has a positive and significant impact on HR performance. This means that employees who possess the skills and knowledge appropriate to their field of work, as well as the appropriate attitude and role, can carry out their duties well. Furthermore, good competency can increase employee focus and productivity.

Competence is an ingrained part of a person's personality that manifests itself in predictable behavior across various work settings and activities. Criteria or standards are useful for predicting who will perform well and who will not (Risnawati, 2020). Human resource competencies can influence employee performance, leading to greater enthusiasm and driving high employee performance. Monalis's (2020) empirical study concluded that appropriate human resource competencies can drive optimal employee performance.

**2) The Influence of Transformational Leadership on HR Performance**

ResultsHypothesis 2 test found that transformational leadership has a positive and significant effect on HR performance with a P-Value of  $0.048 < 0.05$  and a T-Statistics value ( $1.982 > 1.96$ ). While the original sample has a value of 0.189 (positive). This indicates that the better the transformational leadership implemented by the leader, the better HR performance will be. This can be interpreted that transformational leaders who can be role models for employees, and are open to ideas and input from their subordinates will have an impact on improving team and organizational performance.

The results of this study provide a descriptive overview that a leader is a crucial factor, especially in implementing their characteristics as a transformational leader. Transformational leadership that embraces all employees, involving active participation and mutual respect in every action and work outcome, will improve employee performance. An employee who feels valued in the context of transformational leadership will feel a sense of belonging to the organization.

The results of this study align with research conducted by Waney, Tamengkel & Rumawas (2021); Sadipun, Wellem & Juru (2023); Anggriani, Ferdinand & Peridawaty (2022); Pradita et

al. (2021); and Sugiono & Rachmawati (2019), which states that transformational leadership has a significant partial effect on employee performance. A positive effect means that if the transformational leadership style is improved, HR performance will improve.

Transformational leadership is a leader who pays attention to the problems faced by his followers and the development needs of each follower by providing encouragement and support to achieve their goals (Muarif et al., 2020). Meanwhile, according to Tumbel et al. (2020), transformational leadership motivates subordinates to act according to what has been mutually agreed upon by building awareness of a shared vision and motivating subordinates to continue learning and finding the root cause of a problem.

Transformational leadership has a significant positive impact on employee performance. Transformational leaders are able to inspire, motivate, and support their subordinates, thereby improving their performance. Transformational leaders are able to provide a clear vision and inspire subordinates to achieve shared goals. A leader with a transformational leadership style will be able to treat employees as partners rather than subordinates, making them part of the organization, so that work results are a shared effort within an extended family relationship, not just a technical one between leaders and employees.

### 3) The Influence of Transformational Leadership on HR Competence

The results of the hypothesis 3 test found that transformational leadership has a positive and significant effect on HR competency with a P-Value of  $0.000 < 0.05$  and a T-Statistics value  $(4.755) > 1.96$ . While the original sample has a value of 0.438 (positive). This indicates that better transformational leadership will improve employee competency. Transformational leaders who serve as role models in behavior, are open to ideas and input from their subordinates will be able to encourage, motivate, and develop employee potential, which ultimately improves their performance and competency.

The results of this study are in line with research conducted by Rafferty & Griffin (2019) which stated that "Transformational leadership influences employee commitment through its influence on organizational justice. Transformational leaders who are fair and provide equal treatment to employees tend to have employees who are more committed to the organization." Supported by research by Wang, Oh, Courtright, and Colbert (2021) who concluded: "Transformational leaders are positively related to employee commitment through their influence on feelings of psychological involvement. Leaders who are able to create a pleasant work climate and provide emotional support to employees tend to have employees who are more committed to the organization."

Employee commitment to an organization is an important indicator of their level of engagement and involvement in their work and the organization. Transformational leaders are able to inspire employees to commit to the organization's vision and goals, as well as create strong emotional bonds between leaders and subordinates. Employees who feel

valued and have a good relationship with their leaders tend to feel more engaged and committed to contributing maximally to achieving organizational success (Lowe et al., 2018).

#### 4) The Influence of Work Culture on HR Performance

The results of the hypothesis 4 test found that work culture has a positive and significant effect on HR performance with a P-Value of  $0.005 < 0.05$  and a T-Statistics value  $(2.806) > 1.96$ . Meanwhile, the original sample has a value of 0.202 (positive). This indicates that the implementation of a good work culture can improve HR performance. A good work culture encompasses various aspects, such as values, norms, beliefs, and practices shared by members of the organization. A positive work culture will create a conducive work environment, motivate employees, and encourage them to work more effectively and efficiently.

The results of this study align with those conducted by Muqtafin (2024); Jamaluddin et al. (2017); and Agung et al. (2022), which state that work culture has a significant and positive influence on HR performance. This is in line with the opinion of Muis et al. (2018), who stated that the stronger the work culture, the greater the motivation of employees to contribute and progress together with the organization, which ultimately will improve overall HR performance.

According to Mangkunegara (2018), work culture is defined as a set of assumptions, values, and norms that develop within an organization. This work culture is closely related to employee empowerment within an organization. In this regard, work culture helps improve employee performance by encouraging them to give their best. According to Triguno (2019), work culture aims to change the attitudes and behaviors of existing human resources to improve performance in facing future challenges.

Puspita et al. (2020) stated that employees who share the same path and culture can achieve their organizational goals, which offers opportunities or encouragement for employees to develop and grow within the organization. Fithriana and Adi (2017) argue that organizational goals cannot be achieved without a solid approach through a healthy work culture. Culture and organization can encourage and shape the attitudes and behaviors of all employees, and they emphasize that organizational culture has an influence on employee performance (Jie et al., 2020). Zahra et al. (2020) stated that each employee has various personal needs and the work culture provided to employees can result in unsatisfactory results or not in accordance with employee needs.

#### 5) The Influence of Work Culture on HR Competence

The results of the hypothesis 5 test found that work culture has a positive and significant effect on HR competency with a P-Value of  $0.000 < 0.05$  and a T-Statistics value  $(7.310) > 1.96$ . While the original sample has a value of 0.508 (positive). This shows that a positive and strong work culture can improve the quality of HR competency in an organization. A good work culture will create a conducive work environment, motivate, and support employee self-

development. This will encourage employees to continue learning, improve skills, and expand their knowledge, which will ultimately improve their competence.

The results of this study align with research conducted by Pratami (2024); Sutanjar & Saryono (2019), which found that work culture significantly influences employee competency. Building a positive and supportive culture can be key to developing competent employees and contributing to organizational success. Conversely, a negative culture can hinder competency growth and harm the organization. A positive organizational culture, which encompasses values such as collaboration, innovation, and a commitment to learning, can create an environment that supports competency development.

Work culture is a crucial element in an organization because it encompasses the beliefs, attitudes, and values generally held and developed within an organization (Febianti et al., 2023). This culture manifests itself in various aspects, such as symbols, spirit, rituals, and values held by organizational members. A strong work culture can be a resource that is difficult for competitors to imitate, thus providing a sustainable competitive advantage. Furthermore, employee competence is also a key factor influencing performance. Employees with high competence, whether in terms of knowledge, skills, or work attitudes, are expected to carry out their duties more effectively and efficiently (Muzahid & Lhokseumawe, 2023).

#### 6) The Role of Competence in Mediating the Influence of Transformational Leadership on HR Performance

The results of the hypothesis 6 test found that competence is able to mediate the positive and significant influence of transformational leadership on HR performance with a specific indirect effect P value of  $0.000 < 0.05$  and a T-Statistics value  $(3.690) > 1.96$  with an original sample value of 0.314 (positive). In this context, competence acts as a mediator. This means that the influence of transformational leadership on performance is partially or completely mediated by the increase in competence caused by the leadership style. This shows that effective transformational leadership can improve HR competence, and better competence will ultimately contribute to improved performance.

According to Wuradji (2018), transformational leadership is a leadership process in which leaders develop followers' commitment to the organization's values and visions. Transformational leadership refers to leaders who successfully move employees beyond their immediate self-interest through idealistic influence (charisma), inspiration, intellectual stimulation, or individual consideration. According to Muhdar (2020), organizational leadership plays a crucial role in determining the quality of an employee's performance and influencing the human resources they lead to carry out their assigned tasks, thereby creating work efficiency.

#### 7) The Role of Competence in Mediating the Influence of Work Culture on HR Performance

The results of the hypothesis 7 test found that competence was able to mediate the positive and significant influence of work culture on HR performance with a specific indirect effect P

value of  $0.000 < 0.05$  and a T-Statistics value  $(6.002) > 1.96$  with an original sample value of 0.365 (positive). This indicates that competence plays a role as a mediator in the relationship between work culture and human resource (HR) performance. A positive work culture can improve HR competency, and high competency will in turn encourage increased performance. Thus, work culture does not directly affect performance, but through increased HR competency.

#### 4. Conclusion

Based on several analytical studies and discussions, the following conclusions can be drawn: Human resource competency has a positive and significant effect on human resource performance with a P-Value of  $0.000 < 0.05$  and a T-Statistics value  $(7.561) > 1.96$ . This means that human resource competency based on appropriate work skills will be able to encourage optimal improvement in human resource performance. Superior human resources and professional human resource competencies in an organization or company can influence the achievement of goals, visions, and missions formed by the organization or company as measured by performance. Transformational leadership has a positive and significant effect on HR performance with a P-Value of  $0.048 < 0.05$  and a T-Statistics value  $(1.982) > 1.96$ . Transformational leaders who are role models in behavior, open to ideas and input from their subordinates will be able to encourage, motivate, and develop employee potential, thus influencing increased performance. Transformational leadership has a positive and significant effect on HR competency with a P-Value of  $0.000 < 0.05$  and a T-Statistics value  $(4.755) > 1.96$ . This can be interpreted that transformational leadership is able to inspire, motivate, and encourage employee potential optimally, which ultimately improves their competency.

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