The Influence of Transactional Leadership, Work Motivation, and Job Satisfaction on Employee Performance

Aulina Febryana[1], Didik Subiyanto[1], Mohammad Ahyar Syafwan Lysander[1]

[1] Universitas Sarjanawiyata Tamansiswa, Yogyakarta, Indonesia

[*] *Corresponding author: Aulina Febryana (aulinafebryanaaa@gmail.com)*

Abstract

Employee performance is crucial for service quality and competitiveness in the hospitality industry, yet many hotels still face challenges in optimizing it. This study aims to examine the influence of transactional leadership, work motivation, and job satisfaction on the performance of employees. The research adopted a quantitative approach using the census method on all 49 permanent employees as respondents. Data were collected through questionnaires and analyzed using Partial Least Squares Structural Equation Modeling. The results reveal that work motivation and job satisfaction have positive and significant effects on employee performance, whereas transactional leadership shows no significant effect. Work motivation is the most dominant factor, followed by job satisfaction. These findings imply that internal factors such as employee enthusiasm and contentment with the work environment are more influential than a leadership style that relies heavily on rewards and punishments in small-scale hotel settings. Hotel management is recommended to prioritize programs that strengthen employee motivation and satisfaction through fair compensation, recognition, career development, and supportive work atmosphere, while reducing over-reliance on rigid transactional mechanisms. This approach is expected to enhance overall employee performance and guest satisfaction in the long term.

Keywords

Employee Performance, Hospitality, Job Satisfaction, Transactional Leadership, Work Motivation.

1. Introduction

Human resources are a key factor in an organization's success in achieving its goals, as they are the main drivers behind the organization's success (Kholidah et al., 2023). The success of an organization is always influenced by employee performance (Giyanisa, 2021; Kuncorowati et al., 2022). To achieve organizational goals, employees, who are human resources, must be adequately encouraged to be promoted and receive rewards in the form of career development, promotions, and bonuses that can improve employee performance (Wuryaningrat et al., 2024; Nurmasari et al., 2025).

Employee performance is the most essential factor in an organization's efforts to achieve its goals. Santoso (2023) shown that employee performance can be influenced by various factors, including work motivation and job satisfaction. In addition, transactional leadership and work motivation can also be cited as factors that influence employee performance (Qasanah, 2020; Tjiptono, 2021). However, the implementation of these factors often faces challenges in specific settings, which can affect their effectiveness in improving employee performance (Zailani & Artanto, 2021; Suprihatin & Sunarsi, 2021; Natan & Hidayat, 2023).

These factors are also relevant to analyze in the context of hospitality organizations such as Grand Orchid Hotel Yogyakarta, which operates in a highly competitive service industry. Based on initial observations, it was found that transactional leadership has not been consistently applied, as indicated by the lack of rewards and firm reprimands for employee performance. Additionally, employee work motivation remains low, as evidenced by the lack of internal drive to complete tasks optimally. Job satisfaction is still not optimal, as seen from the customer review scores on Google Maps, where this hotel received a score of 4.0. This score indicates that there is still room for improvement in terms of service quality and employee performance (Krestanto, 2019). This research needs to be conducted to identify the factors causing the poor performance of these employees, so that the results can be used as a basis for consideration in policy making and evaluation of employee performance improvement at the Grand Orchid Hotel Yogyakarta.

Junaedi (2019) have produced inconsistent results regarding the influence of transactional leadership, work motivation, and job satisfaction on employee performance. Transactional leadership style has a positive effect on employee performance. However, Putra and Yusri (2020) report that transactional leadership style has no effect on performance. Meanwhile, work motivation has a positive and significant effect on employee performance. Work motivation does not directly influence Employee Performance. Similarly, Hogianto (2023) states that job satisfaction has a positive effect on employee performance. However, in the study Susilowati (2021) concludes that job satisfaction does not affect employee performance. Employee performance emerges as the foundation that supports organizational progress, where employee collaboration serves as the basis for success (Daffa et al., 2024).

The inconsistency of these research results indicates the need for further study on the influence of transactional leadership, work motivation, and job satisfaction on employee performance. Therefore, this study aims to re-examine these factors in a different context, namely at the Grand Orchid Hotel Yogyakarta. This study is expected to contribute to the development of academic literature while offering new insights for more effective human resource management in the hospitality industry.

2. Literature Review and Hypothesis Development

2.1. Transactional Leadership and Employee Performance

Employee performance is a critical outcome of individual or group work within an organization, playing an essential role in achieving company goals. It is defined as the measurable results of employees' efforts in accordance with their authority, responsibilities, and established standards, achieved legally and ethically without undermining motivation (Tarjo, 2019; Sedana & Riana, 2023; Azhari et al., 2025). Several factors influence performance, including leadership style, organizational culture, compensation, motivation, work climate, and discipline. Among these, transactional leadership, a style that focuses on exchanges between leaders and subordinates through rewards for compliance and performance, or punishments for shortcomings, has been shown in numerous studies to have a significant positive effect on employee performance (Samudera & Agustina, 2024; Abdelwahed et al., 2023; Bernardo et al., 2023; Zebua et al., 2025). By providing fair compensation and recognition tied to results, transactional leadership motivates employees to perform better, making it an important mechanism for organizations seeking to retain high-quality human resources (Anggraeni, 2022).

The style that leaders use in paying attention to employees between individuals, transactions between subordinates and superiors who carry out exchanges can be interpreted as a transactional leadership style (Samudera & Agustina, 2024). Transactional leadership style is a leadership approach that emphasizes exchanges between leaders and subordinates, where transactions include rewards or punishments based on expected performance achievements (Zebua et al., 2025). Transactional leadership may involve values, but these values are relevant to the exchange process, such as honesty, responsibility, and reciprocity. Factors that shape transactional leadership style include contingent reward, active management by exception, passive management by exception, and laissez-faire (Bernardo et al., 2023). This transactional leadership style may have a positive impact on employee performance, as it increases their motivation and performance by providing rewards or incentives when employees achieve the expected goals or targets (Abdelwahed et al., 2023).

H1: Transactional leadership has a positive and significant effect on employee performance.

2.2. Work Motivation and Employee Performance

Employee performance is influenced by various internal factors, including transactional leadership style, work motivation, and job satisfaction, which can be positive factors affecting employee performance. With transactional leadership, work motivation, and job satisfaction among individuals in the company will be established, then employee performance will be clearly visible, bringing the company profits from the employees' performance itself. According to Sedana and Riana (2023), performance is influenced by various factors, including leadership, where effective leaders provide encouragement, support, and guidance to their subordinates, and their study further shows that transactional leadership style together with work motivation has a significant positive effect on employee performance. Similar findings were also obtained in Santoso's (2023) study, which confirms that work motivation and job satisfaction have a significant positive influence, both partially and simultaneously, on employee performance.

Work motivation refers to the process of stimulating and encouraging employees to perform their tasks effectively within given constraints in order to achieve maximum organizational goals (Riyanto et al., 2021). Numerous studies consistently demonstrate that work motivation has a significant positive effect on employee

performance (Gunawan et al., 2019; Santoso, 2023; Bernardo et al., 2023). It functions as an internal driving force fueled by inspiration, enthusiasm, and a sincere desire to work wholeheartedly, leading to higher productivity, better discipline, greater responsibility, and improved task performance (Kurniawan & Novianto, 2025). The more employees are motivated, through encouragement, recognition, and alignment with their needs and desires, the higher their performance levels become, making work motivation a critical factor for organizations aiming to maximize goal achievement and retain high-quality human resources.

H2: Work motivation has a positive and significant effect on employee performance.

2.3. Job Satisfaction and Employee Performance

Job satisfaction describes the level of satisfaction employees have with their work. Job satisfaction varies from one individual to another, as it depends on the alignment with each individual's personal value system (Anggraeni, 2022). Job satisfaction is an important factor in an organization because it can influence employee activities, whether employees are diligent or lazy in performing their roles in the organization (Bernardo et al., 2023). Job satisfaction refers to the overall extent to which workers like or dislike certain aspects of their jobs. Job satisfaction can be defined as the overall sentiment that employees have toward their jobs. Simply put, job satisfaction can be described as the extent to which employees like their jobs, and job dissatisfaction indicates the extent to which employees dislike their jobs. Job satisfaction in institutions and companies is an important asset in achieving performance, so the definition of job satisfaction is a pleasant or positive emotional state that results from a person's assessment of their job or work experience.

A person's attitude toward work can be described as positive or negative depending on how happy they are with their job. Job satisfaction can be defined as the result of employees' perceptions of how well their job provides things that are considered important (Riyanto et al., 2021). This study shows that good job satisfaction has a positive effect on employee performance (Santoso, 2023). Similar findings were also obtained in other studies that confirmed that job satisfaction has a positive effect on employee performance (Bernardo et al., 2023). In addition, the results of the study found that job satisfaction and employee loyalty have a positive effect on the performance of employees (Fenny & Setyawan, 2024). Simply put, job satisfaction can be defined as the extent to which employees like their jobs, and job dissatisfaction shows the extent to which employees dislike their jobs (Anggraeni, 2022). The positive relationship between job satisfaction and employee performance is an important basis for organizations' efforts to retain quality human resources.

H3: Job satisfaction has a positive and significant effect on employee performance.
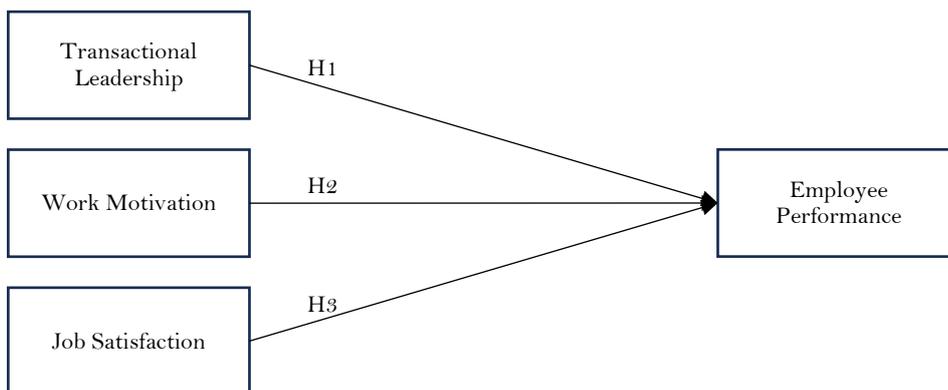

Figure 1. Research Framework

The proposed relationships are depicted in the research framework shown in Figure 1. Based on the theoretical and empirical reviews presented above, the relationships among the independent variables, namely transactional leadership (X1), work motivation (X2), and job satisfaction (X3), and the dependent variable, namely employee performance (Y), can be illustrated in a conceptual framework. Transactional leadership is characterized by contingent rewards and management by exception (Pangestu & Setiawan, 2022; Bernardo et al., 2023). Work motivation reflects both intrinsic and extrinsic factors that encourage employees to exert effort and achieve organizational goals (Riyanto et al., 2021; Sedana & Riana, 2023). Job satisfaction represents the degree to which employees feel content with various facets of their job, including salary, supervision, co-workers, working conditions, and the work itself (Anggraeni, 2022; Chrisshyaren & Erdiansyah, 2023). Employee performance is assessed through indicators of task completion, work quality, timeliness, and responsibility (Tarjo, 2019; Azhari et al., 2025).

3. Methods

This study uses a quantitative research design with a survey approach. This approach was chosen because it is in line with the research objectives to test the formulated hypotheses and obtain statistically measurable data. This study was conducted at the Grand Orchid Hotel Yogyakarta in October 2025, with a focus on analyzing the relationship between transactional leadership, work motivation, job satisfaction, and employee performance. The population in this study was all 49 employees of the Grand Orchid Hotel Yogyakarta. To maintain data quality, the sampling method used was probability sampling, meaning that every item in the population had an equal chance of being included in the sample. The sampling technique explains which technique is most suitable for various types of research, so that one can easily decide which technique is most applicable and suitable for research at the Grand Orchid Hotel Yogyakarta.

Data collection was conducted using questionnaires distributed through the HRD of Grand Orchid Hotel Yogyakarta on an accidental basis. This method was used because it provided flexibility in reaching available respondents who were willing to participate at the time of data collection. This method maintained adequate representation of employees in the organization, so that the data obtained could provide a relevant picture and support the research objectives. The questionnaire was designed using a 1 to 5 Likert scale, where 1 indicates strongly disagree and 5 indicates strongly agree. This questionnaire measures four main variables in the study, namely transactional leadership, work motivation, job satisfaction, and employee performance. Transactional leadership is measured using eight items adapted from Pangestu and Setiawan (2022), while work motivation is assessed using eight items drawn from the same source. Job satisfaction is measured using eight items sourced from Tarjo (2019). Employee performance is measured using eight items based on Tarjo (2019). The complete questionnaire can be found in the appendix.

The study conducted further analysis using Partial Least Squares (PLS), a multivariate statistical technique that tests the relationship between several dependent and independent variables. Data analysis in this study used Partial Least Squares (PLS) version 4, which was chosen because the data set was relatively small, limited in size, and not normally distributed, making PLS the appropriate method to achieve the research objectives effectively.

4. Results

This chapter presents the results of data analysis using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0. A total of 49 questionnaires were distributed to all employees of Grand Orchid Hotel Yogyakarta, and all were returned and declared valid (100% response rate). Following the two-step approach recommended by Hair et al. (2017), the analysis begins with the evaluation of the measurement model (outer model), followed by the assessment of the structural model (inner model) and hypothesis testing.

The measurement model (outer model) was evaluated to assess the validity and reliability of the construct model. The outer model with reflective indicators was evaluated through convergent validity, discriminant validity, and composite reliability. For reflective constructs, indicator reliability testing was performed using factor loadings. External loadings are part of convergent validity research. Each indicator is considered valid if it has a factor loading value of more than 0.7 for each construct. The higher the factor loading value, the stronger the indicator reflects the construct being measured. Factor loading values were obtained through an algorithm procedure in SmartPLS.

Table 1. Result of Outer Loading

Indicators	Transactional Leadership (X1)	Work Motivation (X2)	Job Satisfaction (X3)	Employee Performance (Y)
X1.1	0.826			
X1.2	0.788			
X1.3	0.771			
X1.4	0.034			
X1.5	0.845			
X1.6	0.752			
X1.7	0.799			
X1.8	0.724			
X2.1		0.861		
X2.2		0.816		
X2.3		0.715		
X2.4		0.847		
X2.5		0.924		
X2.6		0.864		
X2.7		0.841		
X2.8		0.806		
X3.1			0.905	
X3.2			0.938	
X3.3			0.202	
X3.4			0.901	
X3.5			0.899	
X3.6			0.755	
X3.7			0.894	
X3.8			0.825	
Y.1				0.759
Y.2				0.848
Y.3				0.800
Y.4				0.711
Y.5				0.740
Y.6				0.778
Y.7				0.893
Y.8				0.373

Based on Table 1, it is known that most of the research variable indicators have an outer loading greater than 0.7, which is sufficient to meet the convergent validity requirements. However, there is also some data that is insufficient to meet these convergent validity requirements. The data shows that these indicators are considered appropriate or valid for use in research and can be analyzed further. Convergent validity assessment was also carried out by examining the Average Variance Extracted (AVE) value for each construct. A good AVE value for each construct must be greater than 0.5. The results of the SmartPLS algorithm for AVE values are summarized in Table 2. Convergent validity assessment was carried out by examining the Average Variance Extracted (AVE) value for each construct, where an acceptable AVE value is greater than 0.5. The results of the SmartPLS algorithm for AVE values are summarized in Table 2.

Table 2. Average Variance Extracted (AVE)

Indicators	Average Variance Extracted (AVE)
Transactional Leadership (X1)	0.619
Work Motivation (X2)	0.767
Job Satisfaction (X3)	0.636
Employee Performance (Y)	0.699

Table 2 shows that the AVE value of each construct in the final model has reached a value greater than 0.5. Therefore, the proposed structural equation model meets the convergent validity criteria.

Table 3. Cross Loading

Indicators	Transactional Leadership (X1)	Work Motivation (X2)	Job Satisfaction (X3)	Employee Performance (Y)
X1.1	0.822	0.711	0.565	0.601
X1.2	0.783	0.613	0.521	0.550
X1.3	0.770	0.681	0.549	0.555
X1.5	0.845	0.840	0.554	0.621
X1.6	0.752	0.799	0.573	0.573
X1.7	0.800	0.755	0.579	0.597
X1.8	0.730	0.665	0.917	0.782
X2.1	0.857	0.859	0.576	0.651
X2.2	0.751	0.815	0.597	0.538
X2.3	0.586	0.719	0.492	0.681
X2.4	0.752	0.848	0.709	0.727
X2.5	0.860	0.925	0.794	0.822
X2.6	0.851	0.862	0.607	0.648
X2.7	0.763	0.841	0.557	0.701
X2.8	0.735	0.804	0.606	0.531
X3.1	0.725	0.674	0.904	0.781
X3.2	0.754	0.714	0.938	0.744
X3.4	0.738	0.695	0.906	0.717
X3.5	0.690	0.658	0.899	0.737
X3.6	0.624	0.552	0.759	0.602
X3.7	0.642	0.588	0.891	0.647
X3.8	0.688	0.672	0.822	0.625
Y.1	0.532	0.538	0.692	0.766

Indicators	Transactional Leadership (X1)	Work Motivation (X2)	Job Satisfaction (X3)	Employee Performance (Y)
Y.2	0.760	0.706	0.812	0.844
Y.3	0.603	0.567	0.730	0.818
Y.4	0.453	0.511	0.464	0.735
Y.5	0.569	0.584	0.463	0.738
Y.6	0.637	0.690	0.518	0.782
Y.7	0.782	0.838	0.679	0.886

Discriminant validity was evaluated using cross-loading analysis. An indicator is considered to meet the criteria for discriminant validity if its loading value on the related construct is higher than its loading value on other constructs. Based on the results presented in Table 3, it is clear that each indicator has the highest loading value on the construct it is intended to measure.

Table 4. Composite Reliability

Indicators	Cronbach's Alpha	Composite Reliability
Transactional Leadership (X1)	0.888	0.891
Work Motivation (X2)	0.949	0.954
Job Satisfaction (X3)	0.904	0.916
Employee Performance (Y)	0.919	0.931

Table 4 shows that each construct has met the criteria for assessing the reliability of the outer model, with a composite reliability value greater than 0.7 and a Cronbach's alpha value also exceeding 0.7, indicating a satisfactory level of internal consistency reliability for all constructs.
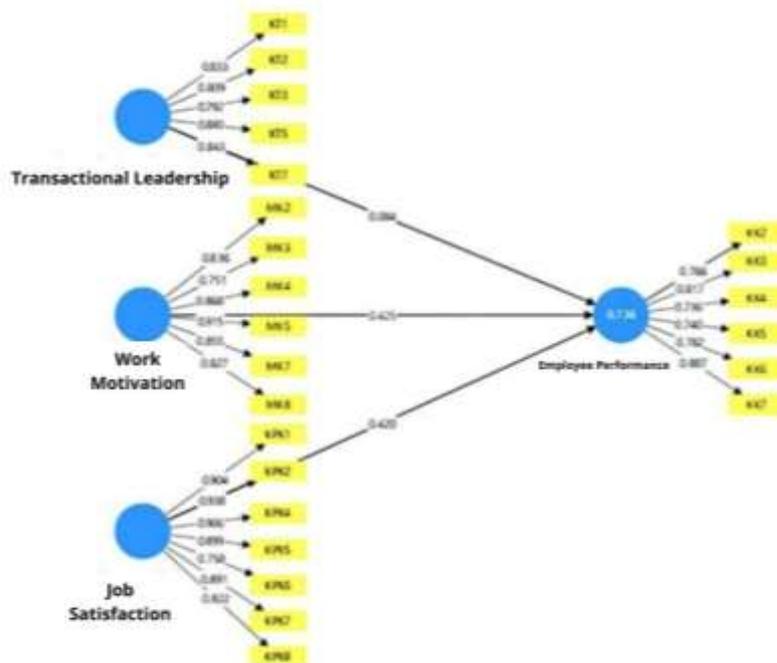

Figure 2. Regression Analysis Model

The internal model, also referred to as the structural model or internal relationships, represents the specification of relationships between research

variables. This stage evaluates the path relationships between latent constructs as hypothesized in the conceptual framework. Based on the PLS output, the resulting structural model is illustrated as shown in Figure 2.

After the estimated model meets the outer model criteria, the next step is to evaluate the structural model (inner model) by examining the R-Squared (R^2) value for each endogenous variable. In this study, the R-Squared (R^2) value for employee performance is 0.736, indicating that 73.6% of the variance in employee performance can be explained by the independent variables transactional leadership, work motivation, and job satisfaction within the model. The R-Squared (R^2) values obtained from the measurements are presented in Table 5.

Table 5. Path Coefficients

Indicators	T Statistics	P Value	Description
Transactional Leadership → Employee Performance	0.617	0.269	Rejected
Work Motivation → Employee Performance	2.712	0.003	Accepted
Job Satisfaction → Employee Performance	2.453	0.007	Accepted

Statistical testing in this study was conducted using the bootstrapping method. Bootstrapping is the main procedure recommended for testing theories about PLS, as it helps minimize problems related to abnormal data distribution. This resampling technique allows for more robust estimates of path coefficients and T-statistics in small or abnormally distributed samples. Based on the results presented in Table 5, it can be seen that among the three variables analyzed in this study, there are two variables that show significant results, which means that the hypothesis for each variable is accepted.

5. Discussion

The results indicate that transactional leadership does not have a significant effect on employee performance. These results are consistent with Putra and Yusri (2020), which shows that transactional leadership style has no effect on performance. The insignificance of transactional leadership can be explained by the conditions in the company. However, this differs from Abdelwahed et al. (2023) and Bernardo et al. (2023), which confirmed that transactional leadership positively influences employee performance. The insignificant relationship can be explained by organizational conditions, where the application of transactional leadership is still limited to formal instructions, rewards, and punishments without being balanced with a motivational or emotional coaching approach. In the hospitality industry, which demands flexibility and high interpersonal interaction, a transactional approach that tends to be rigid does not foster employee loyalty and commitment. As a result, although transactional leadership can conceptually boost performance through a system of rewards and punishments, its lack of adaptability in a hotel environment makes its influence on improving employee performance insignificant (Anggraeni, 2022).

The results show that work motivation has a positive and significant effect on employee performance. These results are consistent with research Santoso (2023), and Bernardo et al. (2023), which states that the motivation variable has a positive effect on employee performance. This significant relationship can be explained by organizational conditions that place motivation as the main driving factor in completing tasks optimally. Employees who have internal drive to achieve, gain recognition, and fulfill economic needs tend to perform better. On the other hand, organizational support such as rewards for work results and opportunities for self-development can strengthen the influence of motivation on performance

improvement. Thus, high work motivation is an important element in creating committed and results-oriented employees, especially in the hospitality industry (Riyanto et al., 2021).

The results show that job satisfaction has a positive and significant effect on employee performance. These results are in line with the research Santoso (2023), and Fenny and Setyawan (2024), job satisfaction has a positive effect on employee performance. The significance of this influence can be explained by the condition of employees who feel that their work provides comfort, stability, and recognition commensurate with their contributions. When aspects of compensation, relationships with coworkers, and work atmosphere are fulfilled, satisfaction levels increase, and this has a direct impact on work enthusiasm, which can lead to decreased motivation and negative work attitudes. Therefore, maintaining job satisfaction is especially important in the hospitality industry, which is highly dependent on the quality of its human resources (Kuncorowati et al., 2022).

The findings of this study offer both theoretical and practical implications. This research enriches the body of knowledge by providing empirical evidence that, in the context of small-to-medium-sized hotels in Indonesia, work motivation and job satisfaction are stronger and more consistent predictors of employee performance than transactional leadership. This supports the argument that, in high-contact service settings such as hospitality, internal driving factors (motivation and satisfaction) outweigh purely exchange-based leadership mechanisms. The results suggest that Grand Orchid Hotel Yogyakarta should prioritize initiatives that boost intrinsic and extrinsic motivation (clear career paths, recognition programs, skill development training) and enhance job satisfaction (fair and transparent compensation, improved supervisor support, better work–life balance, and a more supportive workplace atmosphere). Given the non-significant role of transactional leadership, management is advised to reduce over-reliance on rigid reward–punishment systems and instead integrate more relational and transformational elements into daily leadership practices. Implementing regular feedback sessions, personalized recognition, and consistent reward fulfillment will likely yield greater improvements in employee performance and, ultimately, guest satisfaction scores than merely strengthening transactional mechanisms alone.

6. Conclusion

This study concludes that, at Grand Orchid Hotel Yogyakarta, employee performance is significantly driven by work motivation and job satisfaction, while transactional leadership does not show a significant influence. Work motivation emerges as the strongest factor, followed closely by job satisfaction, indicating that employees perform better when they feel internally driven, recognized, and content with their work environment. The insignificant role of transactional leadership suggests that a leadership approach that relies primarily on rewards and punishments is less effective in a small-to-medium hotel setting where daily tasks require flexibility, emotional engagement, and close interpersonal interaction.

The findings carry important implications for hotel management, efforts to improve performance should focus more on building strong motivation and satisfaction rather than merely strengthening reward–punishment systems. However, this study has several limitations, including the small sample size, the use of a single hotel as the single research site, and reliance on self-reported data collected at one point in time, which may introduce common method bias. Future research is recommended to involve larger and more diverse samples across multiple hotels, apply longitudinal or mixed-method designs, and consider additional variables such as transformational leadership, organizational culture, or work engagement to obtain a more comprehensive understanding of employee performance drivers in the Indonesian hospitality industry.

References

Abdelwahed, N. A. A., Soomro, B. A., & Shah, N. (2023). Predicting employee performance through transactional leadership and entrepreneur's passion among the employees of Pakistan. *Asia Pacific Management Review, 28*(1), 60–68.

Andalas, Y., & Marpaung, N. (2024). Pengaruh kepemimpinan transaksional, motivasi kerja dan employee engagement terhadap kepuasan kerja karyawan (Studi pada Happy Day Organizer). *Journal of Management Research, 7*(3), 591–600.

Anggraeni, K. P. (2022). Pengaruh gaya kepemimpinan transaksional, motivasi, dan kepuasan kerja terhadap kinerja karyawan (Studi pada karyawan PT. Quantum Nusatama Jakarta Pusat). *Jurnal Manajemen Bisnis, 11*(1), 1–10.

Azhari, I. R., Pratama, T. P., & Alief, A. R. (2025). Pengaruh kepemimpinan transaksional, motivasi intrinsik, dan dukungan sosial terhadap kinerja karyawan PT Metaform Purwakarta. *Jurnal Manajemen dan Bisnis, 4*(2), 112–125.

Bernardo, C., Pentury, G. M., & Leuhery, F. (2023). Kepuasan kerja memoderasi pengaruh gaya kepemimpinan transaksional dan motivasi kerja terhadap kinerja pegawai pada Kantor Pelayanan Kekayaan Negara dan Lelang (KPKNL) Ambon. *Ecobisma (Jurnal Ekonomi, Bisnis dan Manajemen), 10*(2), 157–169.

Chrisshyaren, R. E. (2022). Analisis pengaruh gaya kepemimpinan transaksional dan keterlibatan karyawan terhadap kinerja karyawan dengan kepuasan kerja sebagai variabel intervening. *Jurnal Manajemen Sumber Daya Manusia, 6*(1), 34–48.

Daffa, M., Nurkhin, A., Maghfira, N. A., & Wedadjati, R. S. (2024). The influence of business actors' perceptions of accounting, accounting knowledge, and business scale on the use of accounting information for MSMEs in the Special Region of Yogyakarta. *Jurnal Ekonomi, 13*(2), 541–554.

Fenny, F., & Setyawan, A. (2024). Peran kepuasan kerja dalam pengaruh gaya kepemimpinan dan motivasi kerja terhadap kinerja karyawan UMKM Batam. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA), 8*(1), 372–388.

Giyanisa, A. (2021). Kepemimpinan transformasional, keterlibatan kerja, motivasi kerja, kepuasan kerja mempengaruhi kinerja karyawan. *ALIGNMENT: Journal of Administration and Educational Management, 4*(1), 45–60.

Gunawan, A. (2019). Motivasi dan kepuasan kerja terhadap kinerja karyawan PT. Adya Tours. *Jurnal Manajemen dan Kewirausahaan, 5*(1), 23–34.

Hair, J., Hollingsworth, C. L., Randolph, A. B., & Chong, A. Y. L. (2017). An updated and expanded assessment of PLS-SEM in information systems research. *Industrial Management & Data Systems, 117*(3), 442–458.

Hogianto, W. (2023). Analisis pengaruh gaya kepemimpinan transaksional, stres kerja, dan kepuasan kerja terhadap kinerja karyawan pada PT. Bank Jawa Barat, Tbk Cabang Makassar. *Jurnal Pendidikan Tambusai, 7*(3), 1–15.

Junaedi, J. (2019). Pengaruh gaya kepemimpinan, motivasi kerja, dan disiplin kerja terhadap kinerja karyawan PT. Indosterling Capital Surabaya. *Agora, 7*(2), 32–36.

Kholidah, H., et al. (2023). Kepemimpinan transformasional, kepemimpinan transaksional, dan motivasi kerja terhadap kinerja karyawan. *Jurnal Pendidikan Dasar dan Sosial Humaniora, 43*(4), 342–346.

Krestanto, H. (2019). Strategi dan usaha reservasi untuk meningkatkan tingkat hunian di Grand Orchid Hotel Yogyakarta. *Media Wisata, 17*(1), 45–58.

Kumajas, M. L., Wuryaningrat, N. F., & Hidayat, N. (2024). The impact of transformational and transactional leadership on employee performance. *Klabat Journal of Management, 5*(2), 103–113.

Kuncorowati, H., Noor Rokhmawati, H., & Supardin, L. (2022). The effect of job satisfaction and employee loyalty on employee performance. *PENANOMICS: International Journal of Economics, 1*(3), 301–310.

Kurniawan, A., & Novianto, I. (2025). Pengaruh gaya kepemimpinan transaksional, motivasi kerja, dan disiplin kerja terhadap prestasi kerja karyawan PT. FIF Group Cabang Gresik II. *Jurnal Ekonomi, Bisnis dan Sosial, 2*(4), 10–22.

Natan, A. P., & Hidayat, D. (2023). Pengaruh transformational leadership, kepuasan kerja dan motivasi kerja terhadap kinerja guru PKBM XYZ dari sudut pandang Kristen. *Kelola: Jurnal Manajemen Pendidikan, 10*(2), 142–154.

Nurmasari, S. S., Pala'langan, R., Hidayati, R., & Lataruva, E. (2025). The role of empowerment in improving Generation Z engagement and performance in the workplace. *Research Horizon, 5*(3), 533–544.

Pangestu, D. P., & Setiawan, R. (2022). Pengaruh gaya kepemimpinan transformasional dan komitmen organisasional terhadap kinerja karyawan. *Agora, 4*(2), 7–13.

Putra, I. C., & Yusri, S. (2020). Pengaruh motivasi kerja, kepemimpinan transaksional dan kepemimpinan transformasional terhadap kinerja karyawan LPP RRI Pekanbaru. *Jurnal Al-Iqtishad, 16*(1), 78–92.

Qasanah, U. (2020). Pengaruh gaya kepemimpinan transaksional dan budaya organisasi terhadap kinerja karyawan. *Jurnal Ilmu dan Riset, 8*(1), 127–133.

Riyanto, S., Endri, E., & Herlisha, N. (2021). Effect of work motivation and job satisfaction on employee performance: Mediating role of employee engagement. *Problems and Perspectives in Management, 19*(3), 162–174.

Samudera, F., & Agustina, T. S. (2024). Pengaruh gaya kepemimpinan transaksional terhadap kinerja karyawan dengan motivasi kerja sebagai mediasi pada Farkhanss Towing Service Kota Surabaya. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA), 8*(1), 165–175.

Santoso, A. B. L. O. (2023). The influence of work motivation and job satisfaction on employee performance at PT. Sinar Gunung Jati Cirebon. *Management Studies and Entrepreneurship Journal, 4*(2), 1217–1228.

Sedana, I. W. P. A., & Riana, I. G. (2023). Pengaruh kepemimpinan transaksional, motivasi kerja, dan disiplin kerja terhadap kinerja perangkat desa di Kecamatan Sukawati Gianyar. *E-Jurnal Manajemen Universitas Udayana, 12*(6), 562–578.

Suprihatin, L., & Sunarsi, D. (2021). Pengaruh kepemimpinan transaksional dan lingkungan kerja terhadap kinerja pegawai di Pusat Pendidikan dan Pelatihan Pegawai Kementerian Pendidikan dan Kebudayaan. *JIIP - Jurnal Ilmiah Ilmu Pendidikan, 4*(1), 78–86.

Susilowati, S. (2021). Pengaruh gaya kepemimpinan transformasional, komitmen organisasi, dan kepuasan kerja terhadap kinerja account representative KPP Pratama Magelang. *Jurnal Riset Manajemen Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha Program Magister Manajemen, 8*(2), 101–115.

Tarjo. (2019). Pengaruh motivasi kerja dan kepuasan kerja terhadap kinerja karyawan (Studi pada RSUD H. Hanafie Muara Bungo). *Jurnal Aplikasi Manajemen dan Inovasi Bisnis, 2*(1), 53–65.

Tjiptono. (2021). Pengaruh kepemimpinan transformasional dan kepuasan kerja dengan motivasi kerja sebagai variabel intervening terhadap kinerja karyawan pada PT Mandiri Utama Finance Makassar. *Jurnal Manajemen dan Bisnis Indonesia, 3*(2), 86–95.

Zailani, R., & Artanto, A. H. (2021). Pengaruh gaji terhadap kinerja karyawan dengan kepuasan kerja sebagai variabel mediasi. *Jurnal Ekonomi STIEP, 3*(3), 680–687.

Zebua, N. A., Hulu, F., Telaumbanua, E., & Lahagu, P. (2025). Peran gaya kepemimpinan transaksional dan budaya organisasi dalam meningkatkan kinerja pegawai di Kantor Pengadilan Agama Kota Gunungsitoli. *Jurnal Publikasi Manajemen Informatika, 4*(2), 320–333.

Aulina Febryana et al.