



## The Effect of Transformational Leadership on Employee Performance with Job Satisfaction and Organizational Citizenship Behavior as a Mediation Variable



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### Abstract

This study aims to analyze the effect of transformational leadership, job satisfaction, and organizational citizenship behavior on employee performance at the Regional Revenue Agency Office of Bali Province. The number of samples used as many as 237 respondents whose number was determined using the Slovin formula. The method of collecting data is by using interviews and questionnaires using a Likert Scale. The questionnaires as data collection method are distributed by using Google Form. The data analysis was carried out using Structural Equation Modeling-Partial Least Square (SEM PLS). The results of this study indicate that transformational leadership has a positive and significant effect on employee performance, job satisfaction has no effect on employee performance, organizational citizenship behavior has a positive and significant effect on employee performance, transformational leadership has a positive and significant effect on job satisfaction, transformational leadership has a positive and significant effect on organizational citizenship behavior, the effect of transformational leadership on employee performance is not mediated by job satisfaction, and transformational leadership has a positive and significant effect on employee performance partially mediated by organizational citizenship behavior variables.

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## 1 Introduction

Leadership style is a behavioral norm used by a person when that person tries to affect the behaviors of others. The leadership style is more focused on the meaning of how a leader makes decisions to provide a decision or policy in his company and is appropriate if the company's goals have been communicated and accepted by his subordinates. Achieving higher levels of individual performance has been extensively re-examined in the transformational leadership literature (Jyoti & Bhau, 2015). The success or failure of employees in work performance can be affected by the leadership style of their superiors. Indirectly, leadership also determines the formation of employee performance. The better a person's transformational leadership towards his subordinates, the higher the performance of his subordinates.

But in reality, there are still leaders who do not coordinate well with their employees so that this causes the problem solving that exists in employees or offices to be carried out less than optimally. Leaders often keep their distance from employees, so the leadership seems less developed a friendly attitude with employees. Another problem that is often found is that there are still leaders who are not firm in enforcing the rules that have been set by the company so that there are still employees who violate the existing rules in the company. In this case, it is supported by research conducted by Syaifuddin (2016), which states that transformational leadership has a significant effect on employee performance.

In addition to transformational leadership, job satisfaction is an important factor in achieving optimal employee performance (Syafii et al., 2015; Bedarkar & Pandita, 2014). Job satisfaction reflects a person's feelings towards his job. Employees who get job satisfaction will carry out their work well while employees who do not get job satisfaction will never reach psychological maturity and in turn become frustrated. Employees like this will often daydream, have low morale, get tired and bored quickly, are emotionally unstable, are often absent, and do things that have nothing to do with the work to be done. Therefore, job satisfaction has an important meaning for employees in creating high performance in the work environment of an organization (Sy et al., 2006; Gaertner, 1999).

The same is the case with employees at the Regional Revenue Agency Office of Bali Province, according to the results of interviews with 15 (fifteen) employees who stated that employees were dissatisfied with their careers to date. This is because promotions at the Regional Revenue Agency Office of Bali Province are still relatively low. This causes employees to be less enthusiastic in achieving the targets that have been given. The results of this study are supported by Saryanto & Amboningtyas (2017), job satisfaction has a positive effect on employee performance, where the higher the job satisfaction of an employee, the higher his performance.

In addition to transformational leadership and job satisfaction, Organizational Citizenship Behavior (OCB) is also a factor in employee performance. One thing that is considered is how the existence of certain jobs supports the situation at work so that employees are willing to do more things outside their formal responsibilities voluntarily without being supervised. Aldag & Reschke (2007) in Darto (2014), define organizational citizenship behavior (OCB) as a very large individual contribution that exceeds the demands of the role in the organization and makes the achievement of excellent performance. Organ et al. (2005), explains that OCB is a form of behavior that is an individual choice and initiative, not related to the formal reward system in an organization.

However, after conducting interviews with the Head of the Regional Non-Tax Section at the Regional Revenue Agency of Bali Province, it showed that there was a lack of mutual assistance between employees, as seen from employees who did not actively help other employees when their work was finished. There is still a lack of employee initiative to help each other in completing work. However, when the leaders took to the field, the employees showed different things. They look compact in working and getting the job done.

The better the leadership of a leader in moving his employees, the better the performance of employees in a company. The involvement of transformational leadership in spurring employee performance is a very valuable value in operating an organization. From this understanding, it is clear that a leader is someone who leads others by giving instructions and directing employees in carrying out the tasks assigned to achieve company goals. Research conducted by Hartono et al. (2016) states that transformational leadership has a positive effect on employee performance. Different results are shown by the research of Lee & Hidayat (2018), that transformational leadership has no significant effect on employee performance.

When leaders carry out serious coaching for employees, it will certainly increase employee job satisfaction. Job satisfaction felt by employees will certainly improve employee performance. When leaders demonstrate good leadership, employees will have the opportunity to learn the right behaviors to deal with their jobs. Research conducted by Ruvendi (2015), states that transformational leadership has a positive and significant effect on job satisfaction. However, it is different from the research conducted by Emu (2012), which states that transformational leadership does not affect employee job satisfaction.

Job satisfaction is one of the most important factors to get optimal results. When a person feels satisfied at work, of course, he will try as much as possible with all his abilities to produce his work assignments. Job satisfaction received and felt by an employee will affect the results obtained from his work. The higher the satisfaction felt by the employee, the higher the employee's performance, and vice versa if the satisfaction felt by the employee is bad, the employee's performance will be bad too. Research conducted by [Brury \(2016\)](#), states that job satisfaction has a positive effect on employee performance. In line with the results of research conducted by [Saryanto & Amboningtyas \(2017\)](#), job satisfaction has a positive effect on employee performance, where the higher the job satisfaction of an employee, the higher his performance.

Leaders need to think about and show the right leadership style in its application in the company. One thing that is considered is how the leader can support the situation at work so that employees are willing to do more things outside their formal responsibilities voluntarily without being supervised or better known as OCB. The fact shows that organizations that have employees who have good OCB will have better performance than other organizations. Research conducted by [Ramli \(2019\)](#), states that transformational leadership style has a positive effect on OCB.

Organizational Citizenship Behavior can maximize the efficiency and productivity of employees and organizations which in turn contribute to the effective functioning of an organization. This is because employees are expected to understand the existence of their organization with all its limitations and voluntarily have a commitment to the effectiveness of organizational functions.

Organizational Citizenship Behavior is a form of voluntary activity from organizational members who support organizational functions so that this behavior is more altruistic which is expressed in the form of actions that show selflessness and concern for the welfare of others. [Newstrom & Davis \(2002\)](#) in [Panggalih & Zulaicha \(2012\)](#), concluded in this case, OCB is more appropriate to act as a mediator variable because the behavior of individuals who do something is not described in their work and there are no strings attached (wages or rewards for their actions). ), but what he does consciously and of his own free will, such as helping co-workers do their jobs or assisting the boss even though they arrive outside the specified working hours.

According to [Ticoalu \(2013\)](#), OCB has a significant effect on employee performance. This means that employees who have high OCB will be able to improve employee performance, both for the organization and for themselves. In [Teridefira's](#) previous study (2017: 100) that the partial hypothesis test results showed that OCB had a positive and significant effect on employee performance. However, it is different from the research conducted by [Wati \(2018\)](#), which states that organizational citizenship behavior has a negative and significant effect on employee performance.

#### *Literature review and hypotheses development*

Human resources (HR) is a determinant of the success or failure of operational activities in the organization. Therefore, human resources must be managed properly and optimally. Companies must be able to change dynamically and be competitive in the competition. These achievement efforts cannot be separated from the work achieved by employees in carrying out their duties following the responsibilities given to them. The success of an employee depends on the employee factor that drives it, therefore the role of leadership is very important in a company so that these goals can be achieved. Transformational leadership is leadership that must be able to turn an idea into reality or turn a concept into real action. The closer the relationship between leaders and subordinates will create good employee performance.

A leader will be very concerned about the aspect of job satisfaction because he has a moral responsibility whether he can provide a satisfactory environment for his employees and believes that the behavior of satisfied workers will make a positive contribution to the organization ([Jafari & Bidarian, 2012](#)). A balanced work situation will increase feelings of control over work-life and result in job satisfaction. So that leaders have a responsibility to increase the job satisfaction of their subordinates to make a positive contribution to the organization.

Organizational citizenship behavior is individual behavior that is free (discretionary) which is not directly and explicitly rewarded by the formal reward system, and which overall encourages the effectiveness of organizational functions. Employee performance is the achievement of work results in carrying out company operations within a certain period ([Salehi & Gholtash, 2011](#); [Devece et al., 2016](#)). The company will grow and become more established in the future if employee performance is fostered or improved. Performance (performance) refers to the employee's achievement of the given task. An employee is said to have good performance if the employee has good performance in carrying out his duties.

A leadership style that can be created properly will certainly create job satisfaction for subordinates and will improve the performance of employees with all good arrangements and directions. The success of a leader in leading the company will certainly have an impact on whether employees are satisfied or not at work. So that employee

satisfaction is always consistent, at least the company always pays attention to the environment in which employees carry out their duties, for example, colleagues, leaders, work atmosphere, and other things that can affect a person's ability to carry out their duties. [Hardiyono et al. \(2017\)](#), in their research, suggests that when job satisfaction is formed in employees, it will improve their performance. This means that if the leadership style is good, then job satisfaction and performance will increase / high.

In previous research from [Priarso et al. \(2019\)](#), stated that the effect of transformational leadership on employee satisfaction and performance is significant and positive. According to [Rustilah \(2018\)](#), it shows that leadership style affects performance through job satisfaction. [Zhang & Deng \(2016\)](#), stated that the transformational leadership style has a positive effect on employee performance through job satisfaction. [Zabih et al. \(2012\)](#), job satisfaction can mediate the effect of transformational leadership on employee performance. If the leadership style is good, employee job satisfaction and employee performance will increase. Agree with research conducted by [Bass \(1999\)](#), which states that transformational leadership has a positive effect on employee performance with job satisfaction as a mediating variable.

This transformational leadership suggests that effective leaders have styles that vary with the "readiness" of their followers. Readiness in question refers to the ability of employees or work teams and the willingness to achieve certain tasks ([Krisnanda & Surya, 2019](#)). Ability refers to the extent to which followers have the skills and knowledge to carry out their duties without instructions from their leaders ([Eliyana & Ma'arif, 2019](#); [Birasnav, 2014](#)). One thing that is considered is how the existence of certain jobs supports the situation at work so that employees are willing to do more things outside of their formal responsibilities voluntarily without being supervised or better known as Organizational Citizenship Behavior. In essence, by applying good transformational leadership, making employees independent, and having the readiness to carry out their work, it indicates that with the emergence of readiness from employees, organizational behavior will emerge from employees, where OCB will ultimately refer to improving employee performance ([Gumusluoglu & Ilsev, 2009](#)).

It is expected that if a leader has good transformational leadership, the higher the OCB level of the employee to improve the employee's performance ([Suwandana, 2019](#)). Research conducted by [Hartono \(2016\)](#), states that transformational leadership has a positive effect on employee performance with OCB as a mediating variable. [Shah et al. \(2020\)](#), stated that transformational leadership has a positive effect on employee performance with OCB as an intervening variable. [Mustofa & Muafi \(2021\)](#), also states that transformational leadership has a positive effect on employee performance with OCB as an intervening variable.

Based on the literature review, the hypotheses in this study are:

H1: Transformational leadership has a positive effect on employee performance.

H2: Job satisfaction has a positive effect on employee performance.

H3: Organizational Citizenship Behavior has a positive effect on employee performance.

H4: Transformational leadership has a positive effect on job satisfaction.

H5: Transformational leadership has a positive effect on Organizational Citizenship Behavior

H6: Job satisfaction mediates the effect of transformational leadership on employee performance.

H7: Organizational citizenship behavior mediates the effect of transformational leadership on employee performance.

## 2 Materials and Methods

The research was conducted at the Regional Revenue Agency Office of Bali Province. The population in this study were all employees of the Regional Revenue Agency of Bali Province, as many as 579 employees. From the results of the calculation of the sloving formula, the sample to be taken in this study is 237 respondents. Hypothesis testing in PLS is used to measure the probability of data analysis. The rule of thumb for the support of a research hypothesis is if the coefficient or direct variable.

## 3 Results and Discussions

### *Hypothesis testing results*

The results of hypothesis testing with the SEM PLS are shown in Figure 1:

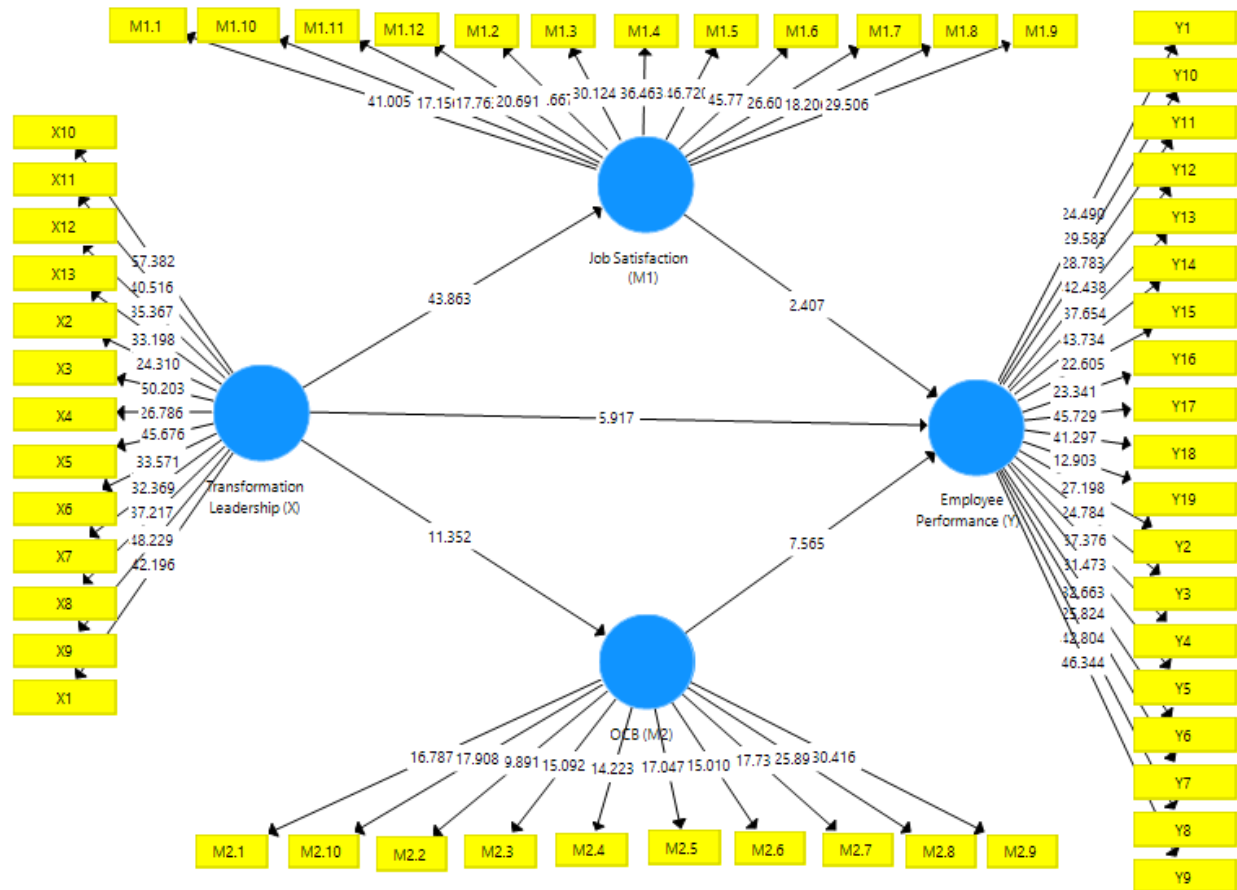


Figure 1. Research model

Path Coefficient

The recapitulation of the path coefficient validation test results for each path for a direct effect is carried out by looking at the values in the path coefficients presented in Table 1.

Table 1  
Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
X -> M1	0,861	0,862	0,020	43,946	0,000
X -> Y	0,443	0,437	0,074	5,977	0,000
X -> M2	0,499	0,503	0,044	11,260	0,000
M1 -> Y	0,186	0,191	0,081	2,286	0,023
M2 -> Y	0,319	0,320	0,045	7,118	0,000

Primary Data, 2021

Hypothesis testing is evaluated by looking at the t-statistical value, as well as the p-value. In the condition that the t-statistic is greater than the t-table (1.96), and the p-value is below 0.05, then the research hypothesis can be accepted. In Table 1, it is known that the effect of transformational leadership (X) on employee performance (Y) has a t statistic value of 5.977 and a p-value of 0.000, then there is a positive and significant effect of transformational leadership (X) on employee performance (Y) so that H1 is accepted. In the effect of transformational leadership (X) on job satisfaction (M1) has a t-statistic value of 43.946 and a p-value of 0.000, then there is a positive and significant effect of

Lestariasih, T, L. P. T., & Dewi, I. G. A. M. (2021). The effect of transformational leadership on employee performance with job satisfaction and organizational citizenship behavior as a mediation variable. *International Research Journal of Management, IT and Social Sciences*, 8(5), 363-376. <https://doi.org/10.21744/irjmis.v8n5.1912>

transformational leadership (X) on job satisfaction (M1), then H2 has accepted the effect of transformational leadership (X) on organizational citizenship behavior (M2) has a t-statistic value of 11.260 and a p-value of 0.000, then there is a positive and significant effect of transformational leadership (X) on organizational citizenship behavior (M2), so that H3 is accepted. Furthermore, job satisfaction (M1) on employee performance (Y) has a t-statistic value of 2.285 and a p-value of 0.403, so there is a positive and significant effect of job satisfaction (M1) on employee performance (Y), so H4 is accepted. Next, the effect of organizational citizenship behavior (M2) on employee performance (Y) has a t-statistic value of 7.118 and a p-value of 0.000, then there is a positive and significant effect on organizational citizenship behavior (M2) on employee performance (Y2), then H5 accepted.

*Direct effect, indirect effect, total effect, and VAF*

The mediating effect has a scoring criterion based on the VAF value. If the value of VAF > 80% the mediation variable is full mediation, if 20% VAF is 80% then the mediation variable is partial mediation, and if < 20% then the mediation variable is not a mediator. The results of the indirect effect test can be presented in Table 2.

Table 2  
Direct effect, indirect effect, and total effect

Variable	Direct Effect	
	Original Sample (O)	T Statistics ((O/STDEV))
Transformational leadership (X) -> job satisfaction (M1)	0,861	43,946
Transformational leadership (X) -> Employee performance (Y)	0,443	5,977
Transformational leadership (X) -> Organizational citizenship behavior (M2)	0,499	11,260
Job satisfaction (M1) -> Employee performance (Y)	0,186	2,286
Organizational citizenship behavior (M2) -> Employee performance (Y)	0,319	7,118

Variable	Direct Effect	
	Original Sample (O)	T Statistics ((O/STDEV))
Transformational leadership (X) -> job satisfaction (M1)	0,766	28,366

Primary Data, 2021

The results of the indirect effect test can be presented in Table 3.

Table 3  
Indirect Effect and Total Effect

Indirect Effect	Original Sample (O)	T Statistics ((O/STDEV))
Transformational leadership (X) -> Organizational Citizenship Behavior (M2) -> Employee performance (Y)	0,159	6,543

Total Effect		
Transformational Leadership ( X ) -> Job Satisfaction ( M1 )	0,861	43,946
Transformational leadership ( X ) -> Employee performance ( Y )	0,443	5,977
Transformational Leadership ( X ) -> Organizational Citizenship Behavior (M2)	0,499	11,260
Job Satisfaction ( M1 ) -> Employee Performance (Y)	0,186	2,286
Organizational Citizenship Behavior (M2) -> Employee Performance (Y)	0,319	7,118

Primary Data, 2021

The results of the VAF result can be presented in Table 4.

Table 4  
Mediation effect on VAF

Variable	Original Sample (O)	T Statistic	P-Value
Transformational leadership (X) -> Employee performance (Y)	0,443	5,977	<b>,000</b>
Transformational leadership (X) -> Job satisfaction (M1)	0,861	43,946	<b>,000</b>
Job Satisfaction (M1) -> Employee Performance (Y)	0,186	2,286	<b>,023</b>

Primary Data, 2021

Table 4 shows that the results of the direct effect test show that the coefficient value between the variables of transformational leadership on employee performance is 0.443 with a t-statistic value of 5.977. The addition of the variable job satisfaction as a mediating variable has a different effect on the direct relationship of the transformational leadership variable to employee performance of 0.160. Furthermore, to see the effect of the mediating variable on job satisfaction on the direct effect and employee performance, it is done by calculating the VAF value.

The calculation of the VAF value is as follows:

$$\begin{aligned}
 VAF &= \frac{(0,443)(0,766)}{0,443 + (0,766)(0,160)} \\
 &= \frac{0,339}{0,566} \\
 &= 0,600 \times 100\% \\
 &= 60,0\%
 \end{aligned}$$

The VAF value is between 20 - 80 percent, which means that the job satisfaction variable as a mediator has a partial mediating effect. The value of VAF on the transformational leadership variable on job satisfaction is 0.600, which means job satisfaction as a mediating variable is 60.0 percent. The VAF value is below 20.0 - 80.0 percent, which means that the job satisfaction variable as a mediator has a partial mediating effect.

The results of the VAF result can be presented in Table 5.

Table 5  
Mediation effect on VAF

Variable	Original Sample (O)	T Statistic	P-Value
Transformational leadership (X) -> Employee performance (Y)	0,443	5,977	<b>,000</b>
Transformational leadership (X) -> Organizational citizenship behavior (M2)	0,499	11,260	<b>,000</b>
	0,319	7,118	<b>,000</b>

Primary Data, 2021

Based on Table 5 shows that the results of the direct effect test show that the coefficient value between the variables of transformational leadership on employee performance is 0.443 with a t-statistic value of 5.977. The addition of job satisfaction as a mediating variable has a different effect on the direct relationship of transformational leadership variables to employee performance of 0.159. Furthermore, to see the effect of the mediating variable Organizational citizenship behavior on the direct effect of transformational leadership and employee performance, it is done by calculating the VAF value.

The following is the calculation of the VAF value:

$$\begin{aligned}
 VAF &= \frac{(0,443)(0,766)}{0,443 + (0,766)(0,159)} \\
 &= \frac{0,339}{0,566}
 \end{aligned}$$

$$\begin{aligned} &= 0,601 \times 100\% \\ &= 60,1\% \end{aligned}$$

The VAF value is between 20 - 80 percent, which means that the OCB variable as a mediator has a partial mediating effect as described by [Hair et al. \(2013\)](#), in [Sholihin & Ratmono \(2013\)](#). The value of VAF on the transformational leadership variable on employee performance is 0.601, which means that organizational citizenship behavior as a mediating variable is 60.1 percent.

#### *The effect of transformational leadership on employee performance*

Transformational leadership is a leader who has the power to affect subordinates in certain ways so that subordinates will feel trusted, valued, loyal and respectful to their leaders, and ultimately subordinates will be motivated to do more than the company expects. Transformational leadership is a leadership style that inspires followers to engage, commit, and share their vision and goals for the organization.

Hypothesis testing conducted on the effect of transformational leadership on employee performance in this study showed that transformational leadership had a positive and significant effect on employee performance at the Regional Revenue Agency Office of Bali Province. This means that transformational leadership has succeeded in improving the performance of employees through individualized effect, inspiration motivation, intellectual stimulation, and individualized consideration in influencing and mobilizing employees in fighting for their vision and mission of the organization. Likewise, the employees have given a very good response through the perception given to the leadership style at the Regional Revenue Agency Office of Bali Province.

This study is following previous researchers conducted by [Kendra \(2013\)](#), who stated that a transformational leader is a leader who masters the situation by conveying a clear vision of the group's goals, is passionate about work, and can make group members feel recharged and energized. [Yukl \(2009\)](#), argues that Transformational Leaders are leaders who provide individualized consideration and intellectual stimulation to subordinates or followers. With transformational leadership, followers feel trust, admiration, loyalty, and respect for the leader, and they are motivated to do more than was initially expected of them. This study is in line with previous research conducted by [Abasilim et al. \(2017\)](#); [Hartono \(2016\)](#); which state that transformational leadership has a positive and significant effect on employee performance.

#### *The effect of job satisfaction on employee performance*

Employee job satisfaction can affect the overall performance of employees, which in turn will bring prosperity together and support the development of the company in the future. Job satisfaction received and felt by an employee will affect the results obtained from his work. This shows that the better the satisfaction felt by the employee, the better the employee's performance, and vice versa if the satisfaction felt by the employee is bad, the employee's performance will be bad as well.

Hypothesis testing was carried out on the effect of job satisfaction on employee performance in this study, indicating that job satisfaction has a positive and significant effect on employee performance at the Office of the Regional Revenue Agency of Bali Province. This provides information that job satisfaction through several efforts that have been made by the leadership such as the salary system, promotion, supervision, individual initiative, and working environment conditions have made a good contribution to improving employee performance. Likewise, employees have given very good responses through the perceptions expressed about the salary system, promotion, supervision, individual initiative, and working environment conditions in supporting employee performance.

The results of this study confirm the results of previous studies as presented by [Mardiana \(2020\)](#), who said that employee satisfaction will bring changes to employee performance. Research conducted by [George & Zakkariya \(2018\)](#); [Tuna et al. \(2011\)](#); which states that job satisfaction has a positive and significant effect on employee performance. Similarly, research conducted by [Hidayati \(2020\)](#) and [Ahmed et al. \(2012\)](#), states that job satisfaction has a positive and significant effect on employee performance.

#### *The effect of organizational citizenship behavior on employee performance*

Organizational Citizenship Behavior (OCB) is individual behavior that is free (discretionary) which is not directly and explicitly rewarded by the formal reward system, and which overall encourages the effectiveness of organizational



functions (Organ et al. 2005). The behavior that is currently demanded by the organization is where this behavior is expected not only related to the quality of implementation or assigned tasks (in-role) but also extra-role behavior or that is not outlined in the job description of the organization and can make a positive contribution to the organization organizational effectiveness.

Hypothesis testing conducted on the effect of organizational citizenship behavior on employee performance in this study showed that organizational citizenship behavior had a positive and significant effect on employee performance at the Regional Revenue Agency Office of Bali Province. This means that organizational citizenship behavior which consists of several indicators such as altruism, civic virtue, conscientiousness, courtesy, and sportsmanship has been able to provide encouragement and effect to employees to fight for more optimal organizational goals. Similarly, employees have given very good responses through perceptions expressed through various discretionary individual behaviors that are not directly and explicitly rewarded by the formal reward system, and which overall encourage the effectiveness of organizational functions.

The results of this study confirm the previous research conducted by Huang et al. (2017), which proves that OCB has a positive and significant effect on employee performance. Sintaasih (2016) states that OCB has a positive and significant effect on employee performance. Anshori (2011), stated that OCB is proven to have a significant effect on employee performance. Muafi (2020), that the partial hypothesis test results show Organizational Citizenship Behavior (OCB) has a positive and significant effect on employee performance. Wardhani et al. (2017), stated that Organizational Citizenship Behavior (OCB) has a positive and significant effect on employee performance. Similarly, research conducted by Suzana (2017), states that OCB affects employee performance.

#### *The effect of transformational leadership on job satisfaction*

The leadership set by a manager (leader) in the organization creates an integration that encourages the employee's work desire to achieve maximum results. Leader behavior is the most important factor that can affect employee job satisfaction.

Hypothesis testing conducted on the effect of transformational leadership on job satisfaction in this study shows that transformational leadership has a positive and significant effect on employee job satisfaction at the Regional Revenue Agency Office of Bali Province. This means that transformational leadership has succeeded in increasing employee job satisfaction through individualized effect, inspiration motivation, intellectual simulation, and individualized consideration in increasing employee job satisfaction also the employees have given a very good response through the perception given to the leadership style at the Regional Revenue Agency Office of Bali Province. This study confirms the results of previous studies conducted by Njiinu (2018), stated that there is a positive effect of transformational leadership on job satisfaction. Hamstra et al. (2011), stated that transformational leadership has a positive and significant effect on job satisfaction. Agree with this, research conducted by Mustofa & Muafi (2021), states that transformational leadership style has a positive effect on employee job satisfaction. Research conducted by Barling (2000), states that transformational leadership style has a positive effect on employee job satisfaction. Al-Swidi et al. (2012), stated that transformational leadership has been shown to have a significant effect on employee job satisfaction through increasing employee empowerment perceptions. Similarly, research conducted by Auginis et al. (2016), states that transformational leadership has a positive and significant effect on employee job satisfaction.

#### *The effect of transformational leadership on organizational citizenship behavior (OCB)*

Transformational leadership that is increasingly influential on the effectiveness of leadership in the future is the relationship between leaders and followers. The essence of the relationship is the interaction between individuals with different motivations and power potentials, including skills, beliefs, to achieve common goals. The good ability of a leader in implementing transformational leadership will further increase the extra-role that exists in an employee.

Hypothesis testing conducted on the effect of transformational leadership on organizational citizenship behavior in this study shows that transformational leadership has a positive and significant effect on organizational citizenship behavior. This shows that transformational leadership can encourage individual behavior that is free (discretionary) which is not directly and explicitly rewarded by the formal reward system, and which overall encourages the effectiveness of organizational functions. Similarly, the employees have given a very good response through the perception given to the leadership's efforts in creating a more optimal condition of organizational citizenship behavior. This study confirms the results of previous research conducted by Nurhidayah et al. (2015), which states that transformational leadership has a positive and significant effect on organizational citizenship behavior (OCB).

Research by [Manoppo \(2020\)](#), argues that transformational leadership has a positive and significant effect on Organizational Citizenship Behavior. Researcher [Anggraini \(2015\)](#), states that transformational leadership has a positive and significant effect on Organizational Citizenship Behavior. Researchers [Tepper et al. \(2017\)](#), stated that there is a positive effect between transformational leadership on Organizational Citizenship Behavior. [Morrison \(1994\)](#), also showed a significant and positive effect between transformational leadership on OCB behavior of teachers. [Tui et al. \(2017\)](#), show that transformational leadership style has a significant positive relationship to subordinate OCB. Similar to the research conducted by [Frianto \(2016\)](#), which states that transformational leadership has a positive and significant effect on Organizational Citizenship Behavior.

#### *The effect of transformational leadership on employee performance through job satisfaction*

The success of a leader in leading the company will certainly have an impact on whether employees are satisfied or not at work. So that employee satisfaction is always consistent, at least the company always pays attention to the environment in which employees carry out their duties, for example, colleagues, leaders, work atmosphere, and other things that can affect a person's ability to carry out their duties. Hypothesis testing conducted on the direct effect of transformational leadership on employee performance mediated by job satisfaction variables in this study showed a positive and significant value, as well as the indirect effect of transformational leadership on employee performance mediated by job satisfaction variables, showed a positive and significant effect on employee performance.

Contribution of job satisfaction variable in indirect effect between transformational leadership variables on employee performance according to results VAF calculation shows that the job satisfaction variable is included in the category of partial mediation variables. This can be seen in the VAF value of 0.600 or 60.0%. This study confirms previous research conducted by [Priarso et al. \(2019\)](#), which states that the effect of transformational leadership on employee satisfaction and performance is significant and positive.

Confirmation was also given to the researcher [Rustilah \(2018\)](#), who stated that leadership style affects performance through job satisfaction. [Zhang & Deng \(2016\)](#), stated that the transformational leadership style has a positive effect on employee performance through job satisfaction. [Zabihi et al. \(2012\)](#), job satisfaction can mediate the effect of transformational leadership on employee performance.

## **4 Conclusion**

Transformational leadership has a positive and significant effect on employee performance. This indicates that the higher the transformational leadership in the Regional Revenue Agency Office of Bali Province, the higher the employee's performance, and vice versa if the transformational leadership is low, the lower the employee's performance. Job satisfaction does not affect employee performance at the Regional Revenue Agency Office of Bali Province. This indicates that the level of employee performance is not affected by employee job satisfaction.

Organizational citizenship behavior has a positive and significant effect on employee performance at the Regional Revenue Agency of Bali Province. This indicates that the higher the organizational citizenship behavior, the higher the employee performance, and vice versa, the lower the organizational citizenship behavior, the lower the employee performance. Transformational leadership has a positive and significant effect on job satisfaction in the Regional Revenue Agency of Bali Province. This indicates that the higher the transformational leadership, the higher the job satisfaction, and vice versa, the lower the transformational leadership, the lower the job satisfaction.

Transformational leadership has a positive and significant effect on organizational citizenship behavior in the Regional Revenue Agency of Bali Province. This indicates that the higher the transformational leadership, the higher the organizational citizenship behavior, and vice versa the lower the transformational leadership, the lower the organizational citizenship behavior. The effect of transformational leadership on employee performance in the Regional Revenue Agency Office of Bali Province can be mediated by job satisfaction. This means that job satisfaction can mediate the indirect effect of transformational leadership on employee performance at the Regional Revenue Agency Office of Bali Province. The effect of transformational leadership on employee performance in the Regional Revenue Agency of Bali Province can be mediated by organizational citizenship behavior. This means that organizational citizenship behavior can mediate the indirect effect of transformational leadership on employee performance at the Regional Revenue Agency of Bali Province.

*Research limitations*

The limitations that can be conveyed from this study are based on the relatively short time of conducting the study (cross-sectional). This limitation has a low overall disclosure impact on the relationship between the variables studied, considering the problems faced by employees are relatively complex and dynamic from time to time. In addition, many factors determine employee performance in organizations, such as: job satisfaction, organizational citizenship behavior, leadership, and so on. This is because efforts to shape the performance of employees working in the public sector are quite crucial, especially understanding in carrying out the main tasks and job functions in the organization. Besides that, the limitations that can be conveyed from this study are related to this research, namely the research instrument using a 5-point Likert scale and not using an open-type questionnaire.

*Conflict of interest statement*

The authors declared that they have no competing interests.

*Statement of authorship*

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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