



The Effect of Transformational Leadership on Organizational Performance Through Organizational Culture as Mediation

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Abstract: The service sector in Indonesia faces various operational challenges, including digitalisation, shifting customer needs, and increasingly intense competition. These challenges also open up the potential for abuse of authority, which can negatively impact organisational performance. This study aims to analyse the influence of transformational leadership on organisational performance, with organisational culture as a mediating variable. The object of the study is service companies in Indonesia, with a total of 216 respondents working in the fields of accounting or strategic financial management. This quantitative study was analysed using SPSS version 25. The findings indicate that transformational leadership has a positive and significant effect on organisational performance, yet it does not have a significant impact on organisational culture. Meanwhile, organisational culture has a positive and significant effect on organisational performance. However, organisational culture was not statistically proven to mediate the relationship between transformational leadership and organisational performance.

Keywords: Transformational Leadership, Organizational Culture, Organizational Performance

INTRODUCTION

Organizational performance refers to the evaluation of how effectively objectives are achieved, encompassing the execution of strategic plans and the efficient use of resources. It includes the capacity to deliver quality goods or services, align outcomes with intended goals, and operate efficiently toward fulfilling targets. (Alifia Nabila & Andhika Anandya, 2022). A strong organizational performance not only reflects operational efficiency but also impacts the long-term success of the company in a competitive environment..

Organizational performance involves assessing how effectively an organization meets its goals and utilizes resources. It is critical for understanding how well a company can deliver quality services and align its outputs with strategic objectives, particularly in the competitive landscape of the service sector. (Alifia Nabila & Andhika Anandya, 2022). Organizational performance generally comprises two core elements: effectiveness in achieving targeted goals

also efficiency in utilizing minimal resources to attain optimal outcomes. (Suryani & FoEh, 2018).

Unsustainable organizational management often stems from neglecting the adverse effects of poor performance. A notable case occurred at Citibank in March 2011, where internal misconduct by managers also tellers led to a serious breach. “Approximately 17 billion rupiah in customer funds were embezzled, with the primary offender—a teller—exploiting their position to manipulate data also authorize unauthorized transfers”. (Fitriana & Wulandari, 2023).

The incident highlights how inadequate internal oversight can severely impact organizational performance in both the short also long term. “Transformational leadership, which emphasizes a clear vision, open communication, also emotional support to motivate employees” (Armiyanti et al., 2023), appears to have been insufficiently applied. Instead, the company prioritized profit-oriented goals over leadership principles.

As per Akmaluddin et al., (2023) “leadership has an important meaning in supporting the success of an organization”. Still, the outcomes of the investigation undertaken by Pujiastuti et al., (2024) show “transformational leadership style has no significant effect on organizational performance”. Such results are echoed in the work of Asmara serta Asmara & Widanaputra, (2017) which concluded “empirical evidence is not strong enough to state transformational leadership significantly affects organizational performance”. In contrast, different results were found by (Imam Wibowo et al., 2022) The study confirmed “transformational leadership has a positive also significant impact on organizational performance, thus supporting the proposed hypothesis”.

“Organizational culture serves multiple functions: it guides strategic direction, establishes behavioral norms, regulates resource utilization, also helps organizations respond to external challenges also opportunities”. (Sari, et al., 2020). Study by (Hariyanto et al., 2021) serta (Arfati, 2020) shows “organizational culture has a positive also significant effect on organizational performance”. Such results are echoed in the work of Sengke, (2016) which states organizational culture makes a major contribution to organizational performance. However, different findings were presented by Esther Kojongian, Bernhard Tewal, (2022) The study reported “a negative also significant relationship between organizational culture also organizational performance”. Here, performance is evaluated not only through financial also operational outcomes but also through the organization’s capacity to generate positive social also environmental impacts. Organizational culture refers to shared values also beliefs shape the behavioral norms expected from all members within the organization (Schein, 2017). As per Herminingsih, (2011) “transformational leadership has a positive also significant influence on organizational culture”. Analogous results were similarly found by Praditya, (2022). In addition, Rizki et al., (2019) stated “transformational leadership has a significant effect on the formation of organizational culture”. Recent study by Ibadi et Ibadi et al., (2024) The analysis of partial hypotheses reveals that organisational performance is notably affected by both transformational leadership and the prevailing organisational culture. This suggests effective implementation of these factors contributes positively to enhancing overall performance.

This study is a replication of Alkhadra et al., (2023) This study differs from prior study by employing transformational leadership variables rather than ethical leadership, also by adopting stakeholder theory as the conceptual framework linked to organizational performance. The study explores how organisational performance is affected by culture, how culture is shaped by transformational leadership, and the broader implications of such leadership on organisational outcomes. The study focuses on service companies in Indonesia, targeting respondents involved in accounting or holding strategic financial management roles.

METHOD

This study employs a quantitative approach, to explore the relationship between leadership style and performance within organisations, this research adopts a positivist framework through the use of structured questionnaires. Organisational culture is positioned as an intervening construct in examining how transformational leadership influences overall organisational effectiveness. The quantitative design enables statistical analysis to support hypothesis testing.

The study population consists of service companies in Indonesia with a minimum of 10 employees. “A purposive sampling technique was used, selecting respondents as per specific characteristics such as relevance, qualifications, or representativeness”. (Wilson, 2013). This study targets respondents with roles related to financial management also reporting, such as accountants, tax staff, financial managers, auditors, CFOs, or finance/accounting personnel. A total of 216 respondents participated in the study, all of whom were selected based on specific criteria related to their roles in financial management.

Data were gathered through a structured questionnaire designed to assess transformational leadership, organizational culture, and organizational performance. The reliability of the questionnaire was evaluated using Cronbach's Alpha, which yielded a value of 0.85, indicating high reliability. Additionally, the validity of the questionnaire was confirmed through expert reviews and factor analysis, which ensured that the items effectively measured the intended constructs and were relevant to the study's objectives. Data were collected through an online survey, and statistical analysis will be performed using multiple regression analysis to determine the relationships among the variables.

The instrument was designed as per indicators of transformational leadership, organizational culture, also organizational performance, with responses measured on a 5-point Likert scale. The questionnaire comprised four sections: Section A included instructions also demographic information (e.g., gender, age, work experience, also service type); Section B addressed transformational leadership dimensions; Section C explored organizational culture within accounting teams; also Section D assessed organizational performance in terms of financial management effectiveness also reporting quality. Respondent also company identities were kept anonymous.

The framework in this study is as follows:

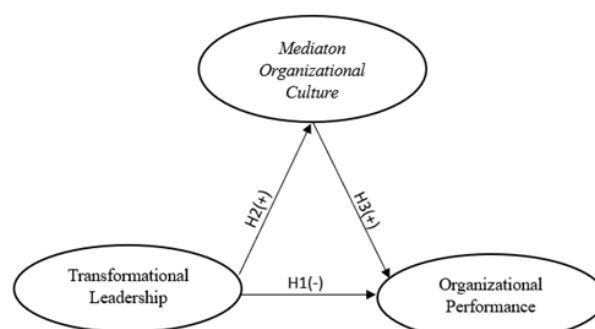


Figure 1. Framework of Thought

Transformational leadership variables were measured using instruments from Longshore & Bass, (1985), Avolio et al., (1991), also (Bass & Riggio, 2006), including dimensions of individual attention, inspiration also motivation, intellectual stimulation, also charismatic influence. Organizational culture was measured as per the models of DENISON et al., (2004) also SCHEIN, (1992), “which includes open communication, teamwork, innovation, also ethics also integrity”. Meanwhile, “organizational performance is measured as per indicators of financial management efficiency, financial statement quality, compliance with

accounting standards, also accounting team performance”, referring to (Sumner et al., 2009) & Ittner, C.D., & Larcker, (1998).

Data were analyzed using SPSS version 25, involving descriptive statistics, classical assumption tests (normality, heteroscedasticity using the Glejser test, also multicollinearity), as well as hypothesis testing through the coefficient of determination, multiple linear regression, F-test (simultaneous), also T-test (partial).

Table 1. Type of Service Companies

Type of service	Number of companies
Health care	34
Education	25
Hotel also tourism	32
Transportation	11
Technology also communications	19
Utilities also energy	12
Services also commercial	16
Finance also insurance	67

RESULTS AND DISCUSSION

Results

This study analyzed responses from 216 individuals working in Indonesia’s service sector, specifically in accounting also financial management. Data were analysed using SPSS 25 through descriptive statistics, assumption tests (normality, Glejser, multicollinearity), and hypothesis testing (R^2 , multiple regression, F-test, and T-test).

Descriptive Test

Descriptive statistical analysis was conducted to summarize the data collected from respondents. This analysis presents the min, max, mean, also SD for each study variable—Transformational Leadership (X), Organizational Culture (Z), also Organizational Performance (Y). The results help identify response patterns also assess the distribution of the data.

Table 2. Descriptive Statistical Results of Study Variables

	N	Minimum	Maximum	Mean	Std. Deviation
TotalX	216	35	55	47.79	4.274
TotalZ	216	40	60	51.78	4.293
Totaly	216	27	46	38.97	3.974
Valid (listwise)	N 216				

The results indicate a significant positive relationship between transformational leadership and organizational performance ($p < 0.05$). This finding suggests that organizations in Indonesia that adopt transformational leadership are likely to see improvements in their overall performance, which is critical in a competitive service industry.

The data reveal that transformational leadership has a strong impact on employee satisfaction. This is particularly important in Indonesia's service sector, where satisfied employees are more likely to deliver high-quality service, thereby enhancing customer satisfaction and loyalty.

Transformational Leadership (X)

The average for the Transformational Leadership variable is 47.79 from a maximum value of 55. These results indicate in general, respondents' perceptions of transformational

leadership in their companies are high. This indicates leaders in service companies in Indonesia have implemented transformational leadership behaviors, such as providing inspiration, attention to individuals, intellectual stimulation, also showing charismatic influence. The standard deviation value of 4.274 indicates the variation in respondents' answers is moderate, so respondents' answers do not deviate too much from the mean value.

Organizational Culture (Z)

The Organizational Culture variable has a mean score of 51.78 out of a maximum of 60, suggesting respondents generally perceive a strong organizational culture within the surveyed service companies. This reflects the presence of open communication, collaboration, innovation, continuous learning, also adherence to ethical values. The standard deviation of 4.293 indicates relatively consistent perceptions among respondents, with minor individual variations.

Organizational Performance (Y)

The Organizational Performance variable recorded a mean score of 38.97 out of a maximum of 46, indicating respondents generally view their organization's performance in accounting also financial reporting as good. This evaluation covers aspects such as financial management efficiency, report quality, adherence to accounting standards, also accounting team performance. The standard deviation of 3.974 suggests consistent responses, with minimal variation among participants.

Classical Assumption Test

Normality Test

The One-Sample Kolmogorov-Smirnov Test was utilised in this research to evaluate the normality of the residuals generated by the regression model. Normality is a key assumption in classical linear regression, also the data are considered normally distributed if the significance value (Asymp. Sig. 2-tailed) exceeds 0.05.

Table 3. One-Sample Kolmogorov-Smirnov Test Results Study Instrument

Unstandardized Residual		
N		216
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.57886637
Most Extreme Differences	Absolute	.070
	Positive	.033
	Negative	-.070
Test Statistic		.070
Asymp. Sig. (2-tailed)		.011 ^c

The Test in table 2 shows a significance value of 0.011, indicating the data are not fully normally distributed ($p < 0.05$). However, given the large sample size ($n = 216$), this deviation is acceptable. As per the Central Limit Theorem, the sampling distribution tends to approximate normality as the sample size increases.

Heteroscedasticity Test (Glejser Test)

Table 4. Heteroscedastisity Test Results (Glejser Test) Study Instruments

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.890	.773		2.446	.015
TotalX	.028	.023	.130	1.212	.227
TotalZ	-.037	.023	-.175	-1.636	.103

a. Dependent Variable: ABRESID

This Test aims to identify variance inequality in the regression residuals, which can affect model efficiency. This study employed the Glejser Test by regressing the absolute residuals on the independent variables. A significance value greater than 0.05 indicates the absence of heteroscedasticity symptoms.

Analysis above obtained: The significance value for the Transformational Leadership variable (X) is 0.227; The significance value for the Organizational Culture variable (Z) is 0.103; Because both are >0.05 , one may conclude that heteroscedasticity is not present in the model.

Multicollinearity Test

The Multicollinearity Test is conducted to assess whether there is a high correlation among independent variables, which can lead to instability in regression coefficient estimates. As per Ghozali, “the absence of multicollinearity is indicated by a Tolerance value greater than 0.100 also a VIF value <10.00 ”.

Table 5. Multicollinearity Test Results of Study Instruments

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-5.901	1.347		-4.380	.000		
Transformational Leadership	.488	.040	.525	12.255	.000	.404	2.475
Organizational Culture	.416	.040	.450	10.496	.000	.404	2.475

a. Dependent Variable: Organizational Performance

The analysis of the table above obtained: Tolerance (X also Z): 0,404, VIF (X also Z): 2,475. Both Tolerance also VIF values fall within the acceptable range, indicating no multicollinearity among the independent variables. Drawing from the evaluation of the three primary assumption tests, the applied regression model satisfies the fundamental statistical criteria: the data distribution is approximately normal, no heteroscedasticity is detected, also multicollinearity is absent. Therefore, the regression model is appropriate for further analysis, also the results can be considered statistically valid.

Hypothesis Testing

Hypothesis testing is a critical step in quantitative study, used to evaluate assumptions derived from theory also prior studies. It helps determine whether significant relationships exist between variables, ensuring the scientific validity of findings. This research carried out hypothesis testing to examine the relationship between transformational leadership and

organisational performance, its effect on organisational culture, as well as the contribution of culture to performance outcomes. The findings aim to offer empirical evidence regarding the significance of both leadership and cultural dynamics in improving performance across service-oriented enterprises in Indonesia.

Determination Coefficient Test

The coefficient of determination (R^2) test evaluates the extent to which the independent variables—transformational leadership (X_1) also organizational culture (X_2)—collectively explain the variance in the dependent variable, organizational performance (Y). This test assesses the predictive power of the regression model also the relative influence of each factor. An R value approaching 0 indicates a weak explanatory power, suggesting a less reliable model, while a value near 1 reflects a strong contribution of the independent variables also a robust model.

Table 6. Test Results of the Coefficient of Determination
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.918 ^a	.842	.841	1.586

a. Predictors: (Constant), Organizational Culture, Transformational Leadership

Transformational Leadership (X) also Organizational Culture (Z) explain 84.2% of the variance in Organizational Performance (Y), indicating a strong model fit. The remaining 15.8% is attributed to other factors not included in the regression model.

Multiple Linear Regression Test

Multiple linear regression is employed to examine the simultaneous influence of multiple independent variables on a single dependent. In this case, it is used to assess how Transformational Leadership also Organizational Culture collectively impact Organizational Performance. This method quantifies the relationship among variables also enables prediction of the dependent variable as per variations in the independent ones. The resulting regression coefficients indicate both the direction also strength of each variable's influence. As stated by Ghozali, "this analysis aims to verify the presence also extent of such effects".

The following is the form of modeling used in this study study:

$$Y = a + b_1X + b_2Z + \dots + b_nX_n$$

Description:

Y = Organizational Performance

a = Constant (Fixed Value)

b_1b_2 = Regression coefficient (Estimated Value)

X = Transformational Leadership

Z = Organizational Culture

Table 7. Multiple Linear Regression Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-5.901	1.347		-4.380	.000
Transformational Leadership	.488	.040	.525	12.255	.000
Organizational Culture	.416	.040	.450	10.496	.000

a. Dependent Variable: Organizational Performance

The results are obtained:

$$Y = -5.901 + 0.488KT + 0.416BO$$

The regression constant of -5.901 suggests when both X (Transformational Leadership) also Z (Organizational Culture) are zero, the predicted value of Y (Organizational Performance) is -5.901. The coefficient for X is 0.488, revealing that a one-point increment in X causes a 0.488-unit increase in Y. Similarly, the coefficient for Z is 0.416, meaning each one-unit increase in Z results in a 0.416-unit rise in Y. Both coefficients reflect a positive influence of the organizational performance.

T Test (Partial)

As per Ghazali, “the t-test (tesf) is used to be able to determine each variable as per partial significant impact on the dependent variable”.

Basis for decision making:

If $T_{\text{Count}} > T_{\text{table}}$ with a sig value ≤ 0.05 where H_0 is rejected while H_a is accepted. This explains the significant relationship of the related variables.

If $T_{\text{Count}} < T_{\text{table}}$ with a sig value ≥ 0.05 where H_0 is accepted while H_a is rejected. This explains there is no significant relationship between these variables.

Table 8. T Test Results (Partial)

Coefficients ^a					
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	T	Sig.
1 (Constant)	-5.901	1.347		-4.380	.000
Transformational Leadership	.488	.040	.525	12.255	.000
Organizational Culture	.416	.040	.450	10.496	.000

a. Dependent Variable: Organizational Performance

Coefficients ^a					
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	T	Sig.
1 (Constant)	14.541	1.704		8.534	.000
Transformational Leadership	.111	.073	.111	1.534	.127
Organizational Performance	.819	.078	.758	10.496	.000

a. Dependent Variable: Organizational Culture

The data demonstrate the t-value for Transformational Leadership (0.12255) exceeds the critical t-table value (1.971), with a significance level of 0.000 (< 0.05). This indicates a positive also significant partial effect of Transformational Leadership on Organizational Performance (Y), thus H_1 is accepted also H_0 rejected. Similarly, Organizational Culture yields a t-value of 0.10496 > 1.971 with a sig of 0.000 (< 0.05), confirming a positive also significant influence on Organizational Performance; hence, H_1 is accepted also H_0 rejected. However, the effect of Transformational Leadership on Organizational Culture (Z) is not significant, as the t-value (0.1534) falls below the threshold (1.971) also the significance level (0.127) exceeds 0.05. Therefore, H_1 is rejected also H_0 accepted for this relationship.

Test F (Simultaneous)

The F-test (simultaneous test) assesses whether all independent variables collectively exert a significant influence on the dependent in a multiple linear regression model. It serves to evaluate the overall validity of the model. A significance value below 0.05 indicates the

independent variables jointly have a significant effect on the dependent variable. Thus, the F-test offers a comprehensive measure of the combined predictive power of the independent variables on the dependent variable in this study.

The basis for decision making:

- 1) If $\text{sig} < 0.05$ or $F \text{ count} > F \text{ table}$ then there is an effect of variable X simultaneously on variable Y.
- 2) If $\text{sig} > 0.05$ or $F \text{ count} < F \text{ table}$ then there is no stimulant influence of variable X on variable Y.

Table 9. F Test Results (Simultaneous)
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2858.817	2	1429.409	568.076	.000 ^b
	Residual	535.956	213	2.516		
	Total	3394.773	215			

a. Dependent Variable: Organizational Performance

b. Predictors: (Constant), Organizational Culture, Transformational Leadership

The F-test results show the F-value (568.07) exceeds the F-table value (3.88), with a sign level of 0.000 (<0.05). This reflects a positive also significant simultaneous effect of variables X also Z on Y. Therefore, H3 is accepted, also H0 is rejected.

Discussion

These findings align with previous research, emphasizing the crucial role of leadership in determining organizational outcomes. In the context of Indonesian service organizations, effective transformational leadership can lead to enhanced employee motivation and improved service delivery. Organizations in Indonesia should prioritize investment in leadership development programs tailored to cultivate transformational leadership styles. This can empower leaders to inspire their teams and drive performance, which is essential in a highly competitive service landscape. Given the collectivist nature of Indonesian culture, leaders must adopt transformational styles that resonate with local values, such as fostering community and collaboration among team members. This approach not only enhances employee engagement but also aligns with cultural expectations.

The Effect of Transformational Leadership on Organizational Performance

This study confirms transformational leadership significantly improves organizational performance ($\beta = 0.488$; $p < 0.05$). These results support Imam Wibowo et al. (2022), “emphasizing inspiring, supportive, and intellectually stimulating leaders enhance employee performance”. In Indonesian service firms, effective leadership is key to improving financial management and reporting through behavioral change and intrinsic motivation.

The Effect of Transformational Leadership on Organizational Culture

As per the results of the analysis, “transformational leadership has a positive but insignificant effect on organizational culture, with a significance value of 0.127 (>0.05)”. Thus, the hypothesis regarding the direct influence of transformational leadership on organizational culture is rejected. Such findings are at odds with the analysis provided by Herminingsih, (2011) also Rizki et al., (2019), “Although transformational leadership is generally found to have a positive and significant effect on organizational culture, the insignificant result in this study suggests cultural transformation does not rely solely on leadership style”. Other elements such as organizational structure, internal policies, and individual employee traits also play

critical roles. Within Indonesian service companies, this implies even when leaders adopt a transformational approach, cultivating a strong organizational culture requires a collective commitment and systemic reinforcement across all organizational levels.

The Effect of Organizational Culture on Organizational Performance

The partial test results show organizational culture has a positive also significant effect on organizational performance, with a regression coefficient value of 0.416 also a significance of 0.000 (<0.05). This proves the stronger the organizational culture applied, the higher the organizational performance. This finding supports the results of study by Arfati, (2020) also (Sengke, 2016) “Organizational culture significantly influences organizational performance”. A strong culture marked by open communication, collaboration, innovation, and adherence to ethical values and integrity enhances productivity, improves financial report quality, and fosters compliance with accounting standards. In Indonesia’s service sector, organizational culture is vital for sustaining competitive advantage and increasing stakeholder satisfaction, particularly in financial management and reporting as part of corporate accountability.

The Mediating Role of Organizational Culture

As per the results of the analysis, it is known “transformational leadership has no significant effect directly on organizational culture”. However, since organizational culture has a significant effect on organizational performance, the role of organizational culture as a mediator cannot be fully proven in this study. This finding is different from the study of Nguyen et al., (2023), “While organizational culture is conceptually expected to mediate the relationship between transformational leadership and organizational performance”, this study did not find statistical evidence supporting its mediating role, as the path from transformational leadership to organizational culture was not significant. Nonetheless, in the context of Indonesian service companies, organizational culture remains a key driver of performance. However, its development requires more than leadership influence—it demands a holistic approach involving robust managerial systems, internalization of core values, and active participation from all organizational members.

CONCLUSION

This study concludes transformational leadership has a positive also significant effect on organizational performance. Greater implementation of transformational practices—such as vision-setting, motivation, also individualized support—correlates with improved financial management also reporting outcomes. However, transformational leadership does not significantly influence organizational culture, suggesting cultural development may be shaped by broader organizational factors beyond leadership style. In contrast, organizational culture significantly also positively affects performance, particularly when it emphasizes communication, collaboration, innovation, also ethics. Despite these links, the mediating role of organizational culture is not statistically supported, as the relationship between transformational leadership also culture lacks significance. Thus, while both leadership also culture contribute to performance, their interaction is more complex than a simple mediating framework implies.

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