Leadership Style, Work Environment, and Compensation as Determinants of Employee Performance in the Primary Tax Service Office Surabaya Pabean Cantikan

Febrita Yohana[1], Purwanto[2], Sri Rahayu[3], Rifda Fitrianty[4]
[1,2,3]Master of Management, Sekolah Tinggi Ilmu Ekonomi Mahardhika
[4]Management, Sekolah Tinggi Ilmu Ekonomi Mahardhika
[1]febrita.yohana@gmail.com[*], [2]purwanto.dosen@stiemahardhika.ac.id, [3]rahayu.mahardhika@gmail.com,
[4]rifda@stiemahardhika.ac.id

Abstract

This study analyzes the combined effects of Leadership Style, Work Environment, and Compensation on the performance of employees at the Primary Tax Service Office (KPP) Pratama Surabaya Pabean Cantikan, positioning human capital as a pivotal element in organizational achievement. The research involved all 79 employees in 2025 using a total sampling approach, with data obtained from questionnaires, interviews, direct observations, and organizational documentation. Multiple linear regression analysis, alongside tests for normality, reliability, multicollinearity, and heteroscedasticity, ensured the robustness of findings. Results demonstrate that leadership practices, employing both transactional and transformational techniques, enhance motivation, provide direction, and recognize staff contributions, improving overall performance. A conducive work environment with ample space, ergonomic setups, and supportive co-worker interactions reduces stress and enables employees to focus, increasing productivity. Compensation, including financial incentives and essential non-monetary benefits such as fieldwork vehicles, technology, and communication tools, further facilitates efficient task completion. The integration of these factors has a significant positive impact on employee performance, emphasizing that a holistic HR management approach is critical in public sector settings. Practical implications suggest consistent communication of institutional goals, application of balanced leadership methods, optimization of workspace conditions, and implementation of recognition and reward systems to foster employee engagement, accountability, and effective service delivery.

Keywords: Employee Performance, Leadership Style, Workplace, Compensation, Public Administration

1. Introduction

Human resources are essential for organizational achievement [1]. The way in which leadership manages and guides these resources greatly affects whether organizational objectives are successfully met. Employee performance, a key indicator of success, shows how well employees execute their roles [2]. This performance is influenced by a variety of factors, particularly leadership style, workplace environment, and compensation. Leaders are responsible for optimizing workforce output and ensuring that employees contribute effectively to achieving institutional goals [3] [4]. The concept of leadership style referring to the individual manner a leader employs to influence subordinates toward goal attainment [3] [5] has been found to significantly enhance employee performance [6] [5].

The work environment constitutes a significant factor influencing employee performance alongside leadership. By structuring workplaces to promote motivation, satisfaction, and efficiency, organizations can enhance overall productivity. Performance outcomes are affected by the capabilities of management, the effectiveness of employee labor, and the quality of the working environment. A well-maintained environment that supports both physical and psychological needs enable employees to deliver their best work [7] [8]. Positive workplace features such as optimal lighting, adequate space, and harmonious interpersonal relations encourage employee satisfaction and engagement, which ultimately lead to better performance.

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Employee performance is also strongly influenced by compensation. In HR management, compensation systems are considered strategic mechanisms that foster job satisfaction and help retain capable employees. These systems cover both financial incentives and non-monetary rewards provided to acknowledge employees' contributions to the organization [9]. Studies indicate that organizations with well-organized compensation programs can enhance employee motivation, which subsequently translates into improved productivity and better organizational performance.

The Primary Tax Service Office Surabaya Pabean Cantikan, a vertical agency under the Regional Office of the Directorate General of Taxes East Java I, is instrumental in meeting tax collection targets. In 2024, the office successfully achieved 100.17% of its revenue projection. Despite this success, challenges related to leadership effectiveness, workplace conditions, and compensation practices remain. Factors such as limited guidance from supervisors, overcrowded offices, and unclear compensation policies may reduce employee motivation and performance. According to interviews, although employees receive various incentives, including bonuses, periodic allowances, and promotion opportunities, many feel that these rewards are not aligned with their actual contributions.

Previous investigations [7] have demonstrated that leadership style, work environment, and compensation each contribute positively to employee performance. Yet, there remains insufficient evidence regarding their combined effects in government tax offices, such as the Primary Tax Service Office Surabaya Pabean Cantikan. This study is designed to address this limitation by empirically evaluating the joint influence of leadership, workplace conditions, and compensation on employee performance within this institution.

In light of the issues discussed, this study investigates the following questions: (1) How does leadership style influence employee performance at the Primary Tax Service Office Surabaya Pabean Cantikan? (2) What effect does the work environment have on employee performance? (3) How is employee performance affected by compensation? (4) What is the integrated effect of leadership style, work environment, and compensation on employee performance? Answering these questions will contribute to advancing theoretical understanding in human resource management and offer practical guidance for enhancing employee performance in public sector tax offices.

2. Research Methods

The study site was the Primary Tax Service Office Surabaya Pabean Cantikan at Jl. Indrapura No.5, Krembangan Selatan, Surabaya, East Java. The entire employee population for 2025, totaling 79 individuals, was included as the sample via total sampling to ensure full representation. Data collection employed multiple techniques, including examination of organizational records, direct observation of workplace practices, and structured interviews, enabling a thorough assessment of leadership behavior, environmental conditions, compensation schemes, and the overall performance of employees.

The research instruments were designed according to the operational definitions of the study variables [10]. A five-point Likert scale was applied for all variables, where 1 represented "strongly disagree" and 5 represented "strongly agree." Leadership was measured using communication, motivation, decisiveness, and attentiveness; the work environment encompassed safety, facility sufficiency, and coworker relations; compensation included salary, bonuses, allowances, and benefits; and employee performance was assessed by the quality and quantity of work, supervision needs, attendance, and management of resources. Reliability and validity of the instruments were assessed in SPSS using Cronbach's alpha and item-total correlation to guarantee accuracy and stability of the data.

The analysis of quantitative data employed multiple linear regression to explore both the separate and combined contributions of leadership style, work environment, and compensation toward employee performance. Classical assumptions, such as normality, homoscedasticity, and linearity, were evaluated through Kolmogorov-Smirnov testing, histogram inspection, and scatterplot evaluation. Partial effects were tested using t-tests, while the joint influence of all independent variables was assessed using F-tests, with a 5% level of significance. The regression coefficients were interpreted to indicate the magnitude and direction of the relationships, providing a methodological reference for future studies in similar institutional contexts.

3. Results and Discussions

General Description of the Research Object

KPP Pratama Surabaya Pabean Cantikan, operating under the Regional Office of the Directorate General of Taxes East Java I, originated as KPP Surabaya Utara and was later delineated from KPP Surabaya Krembangan to oversee the districts of Krembangan, Pabean Cantikan, and Semampir, with its current office at Gedung Keuangan Negara Surabaya I, Jl. Indrapura No. 05. Its organizational composition, in line with PMK 206.2/PMK.01/2014, includes the Head of Office supported by divisions such as Data and Information Processing, Service, Collection, Examination, Extensification and Counseling, Supervision and Consultation, General and Internal Compliance, and Functional Positions. Account Representatives are tasked with supervising taxpayer adherence, offering advisory services, preparing profiles, evaluating performance, and reconciling data under the guidance of Supervision and Consultation units. The office's responsibilities cover tax service delivery, monitoring, counseling, and enforcement across Income Tax, VAT, Luxury Goods Tax, other indirect taxes, and Land and Building Taxes for the five sub-districts under its jurisdiction, following Ministry of Finance Regulation No. 210/PMK.01/2017. Pursuing a vision to be the leading state revenue institution supporting national sovereignty, it emphasizes voluntary compliance, equitable enforcement, technology-enhanced service delivery, and a professional, integrity-driven workforce, reinforced by performance-based compensation to ensure sustained improvements in tax administration and revenue performance.

Descriptive Analysis of The Respondents

Descriptive statistics were compiled to capture the demographic characteristics of the respondents, encompassing sex, age, role within the organization, and level of education. These data shed light on the composition of employees at the Primary Tax Service Office (KPP) Pratama Surabaya Pabean Cantikan. The study included all 79 staff members in 2025, with their profiles presented in Table 1.

Table 1. Respondent Profile

Characteristic	Category	Frequency	Percentage (%)
Gender	Male	52	65.82
	Female	27	34.18
Age	19–25 years	5	6.33
	26–35 years	25	31.65
	36–45 years	37	46.84
	>46 years	12	15.19
Position	Account Representative	28	35.44
	Staff	7	8.86
	Functional Counsellor	18	22.78
	Functional Examiner	26	32.91
Education	High School (SMA)	5	6.33
	Diploma	19	24.05
	Bachelor (S1)	31	39.24
	Master (S2)	24	30.38

Source: Processed primary data, 2025

Table 1 demonstrates that most respondents were men (65.82%), and the predominant age bracket was 36–45 years (46.84%), reflecting a mature and experienced employee base. Position-wise, Account Representatives led the distribution (35.44%), followed closely by Functional Examiners (32.91%), Functional Counselors (22.78%), and regular Staff (8.86%). Regarding education, the workforce mainly consisted of Bachelor's degree holders (39.24%), with Master's degree holders (30.38%), Diploma holders (24.05%), and a smaller group of High School graduates (6.33%). This profile provides a comprehensive perspective on the office's human resource composition, supporting the analysis of performance factors in the study.

Respondent Answer Data

The study collected data from 79 employees through a structured questionnaire to describe the variables under investigation, namely Leadership Style (X1), Work Environment (X2), and Compensation (X3) as independent variables, with Employee Performance (Y) as the dependent variable. The questionnaire consisted of 22 items: 8 items for leadership style, 6 items for work environment, 4 items for compensation, and 5 items for employee performance. Respondents' answers were rated on a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The aggregated responses provide a quantitative overview of employees' perceptions regarding leadership, workplace conditions, compensation, and their own performance levels, which are summarized in Table 2.

Table 2. Respondents' Perceptions of Study Variables

Variable	Indicator	Mean Score	Interpretation
Leadership Style (X1)	GK_1–GK_8 (8 items, e.g., clarity of goals, appreciation, fairness, motivation)	4.46	Strongly Agree
Work Environment (X2)	LK_1–LK_6 (6 items, e.g., safety procedures, workspace, comfort, co-worker support)	3.60	Agree
Compensation (X3)	KOMS_1–KOMS_4 (4 items, e.g., salary, health benefits, allowances, facilities)	3.46	Agree
Employee Performance (Y)	KJP_1–KJP_5 (5 items, e.g., work accuracy, quantity, independence, attendance, resource use)	3.73	Agree

Source: Processed by author, 2025

3.1. Result

Validity & Reliability

In order to ensure that the data collected were meaningful and could be accurately interpreted, this study conducted both validity and reliability analyses on the variables under investigation: Leadership Style (X1), Work Environment (X2), Compensation (X3), and Employee Performance (Y). Validity testing aimed to confirm that each questionnaire item appropriately measured its respective construct, with an item-total correlation of 0.30 or higher considered valid [11]. Meanwhile, reliability was assessed using Cronbach's Alpha, whereby values exceeding 0.60 indicated a reliable instrument [12].

Table 3. Validity and Reliability of Research Variables

Variable	Indicator / Item	Item-Total Correlation	Validity (r critical = 0.30)	Cronbach's Alpha	Reliability
Leadership Style (X1)	GK_1–GK_8	0.396 – 0.687	Valid	0.793	Reliable
Work Environment (X2)	LK_1–LK_6	0.472 – 0.767	Valid	0.857	Reliable
Compensation (X3)	KOMS_1–KOMS_4	0.351 – 0.563	Valid	0.707	Reliable
Employee Performance (Y)	KJP_1–KJP_5	0.395 – 0.475	Valid	0.675	Reliable

Source: Processed by author, SPSS output 2025

As presented in Table 3, all items for the variables Leadership Style, Work Environment, Compensation, and Employee Performance exceeded the 0.30 correlation benchmark, verifying their validity. Reliability testing also showed Cronbach's Alpha values above 0.60 specifically, 0.793, 0.857, 0.707, and 0.675, respectively confirming that the questionnaire produced consistent and dependable measurements. This confirms the robustness of the instruments used in the study.

Normality

Normality of the variables used in the regression analysis was examined via the Kolmogorov-Smirnov (K-S) test to ensure the suitability of the model [13]. A regression model assumes normal or near-normal distribution of both dependent and independent variables. The K-S test indicates normality when the Asymp. Sig. exceeds 0.05. The test results revealed that the unstandardized residuals had a mean of 0.000, a standard deviation of 0.175, and a maximum absolute deviation of 0.050, with a Kolmogorov-Smirnov Z of 0.445 and an Asymp. Sig. of 0.989. These findings confirm that the data are normally distributed, fulfilling the prerequisite for regression testing.

Multicollinearity

A multicollinearity check was conducted to verify the independence of the predictors in the regression model, as high correlations among independent variables can distort coefficient estimates [14]. Using tolerance and VIF thresholds tolerance < 0.10 or VIF > 10 as indicators of multicollinearity the results showed that Leadership Style (X1), Work Environment (X2), and Compensation (X3) had tolerances of 0.969, 0.858, and 0.881, and VIFs of 1.032, 1.166, and 1.135, respectively. All values indicate no significant multicollinearity, confirming that the regression coefficients can be interpreted reliably.

Heteroscedasticity

Heteroscedasticity testing was performed to check whether the regression residuals exhibited non-constant variance across observations, which might impact the efficiency of the model's coefficients [15]. The procedure involved plotting the residuals (SPRESID) against the predicted values of the dependent variable (ZPRED). The points are randomly dispersed around the zero line on the Y-axis, showing no systematic pattern. This demonstrates that the residual variance remains uniform across predictions, indicating that the regression model meets the homoscedasticity requirement.

Multiple Linear Regression Analysis

The impact of Leadership Style, Work Environment, and Compensation on employee performance at KPP Pratama Surabaya Pabean Cantikan was analyzed using SPSS via multiple linear regression. This statistical method provides insight into how each variable individually affects performance while also capturing their combined effect [16]. The analysis results are displayed in Table 4.

Table 4. Multiple Linear Regression Results

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
	B	Std. Error	Beta	
1 (Constant)	0.419	0.319	–	1.317
Leadership Style (X1)	0.135	0.052	0.154	2.598
Work Environment (X2)	0.382	0.041	0.591	9.357
Compensation (X3)	0.386	0.051	0.471	7.554

Dependent Variable: Employee Performance (Y)
Source: Processed by the author using SPSS (2025)

The regression equation derived from Table 4, $Y = 0.419 + 0.135X_1 + 0.382X_2 + 0.386X_3$, where 0.419 represents the baseline performance level in the absence of changes in Leadership Style, Work Environment, and Compensation. The coefficient of Leadership Style (0.135) indicates that a single-unit improvement in leadership leads to a modest but positive increase in performance. Likewise, enhancements in Work Environment (0.382) and Compensation (0.386) are each associated with notable gains in employee performance. These results collectively demonstrate that all three factors have a favorable and significant effect, emphasizing that improvements in management practices, working conditions, and employee compensation can directly elevate effectiveness and productivity at KPP Pratama Surabaya Pabean Cantikan.

Hypotheses

The t-test was used to examine how each independent variable individually affects Employee Performance, based on [17]. Hypothesis decisions were made by comparing the significance values of the t-statistics with a 0.05 significance level. A significance greater than 0.05 indicates that the null hypothesis (Ho) is accepted, meaning the variable has no significant effect, whereas a significance below 0.05 leads to Ho being rejected, implying a meaningful impact on Employee Performance [18]. In practical terms, t-count values exceeding the t-table (or negative t-count less than negative t-table) warrant rejecting Ho, while values below the threshold result in Ho being accepted.

The findings show that Leadership Style has a meaningful and positive impact on Employee Performance. The computed t-value of 2.598 is greater than the critical t-value of 1.6654, while the associated significance of 0.011 is below the 0.05 threshold, thus supporting the acceptance of H1. Practically, this indicates that supervisors who provide clear directions, constructive feedback, and consistent support significantly enhance the performance and effectiveness of employees at the Primary Tax Service Office (KPP) Pratama Surabaya Pabean Cantikan.

The results further indicate that a favorable Work Environment strongly contributes to higher Employee Performance, with a t-value of 9.357 and a significance of 0.000, confirming the acceptance of the second hypothesis (H2). This highlights the critical role of a supportive, organized, and comfortable workplace in promoting employee productivity. Likewise, Compensation significantly influences Employee Performance, as shown by a t-value of 7.554 and significance of 0.000, supporting H3. Collectively, these findings underscore that leadership quality, workplace conditions, and compensation policies are pivotal factors in enhancing employee effectiveness at KPP Pratama Surabaya Pabean Cantikan.

An F-test was conducted to assess whether Leadership Style, Work Environment, and Compensation have a simultaneous effect on Employee Performance at KPP Pratama Surabaya Pabean Cantikan. The purpose of this test is to evaluate the joint contribution of several independent variables to variations in the dependent variable [19]. The criterion for decision-making involves comparing the F-statistic obtained from SPSS with the F critical value from statistical tables. When F-count surpasses F-table, the null hypothesis (Ho) is rejected, confirming a significant collective effect; otherwise, Ho is retained. For this study, df1 was equal to 3, representing the number of independent variables, and df2 was calculated as n − k − 1 = 79 − 3 − 1 = 75, producing an F-table value of 2.7266.

Table 5. Results of the F-Test (ANOVA)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	6.942	3	2.314	72.449	.000
Residual	2.396	75	0.032		
Total	9.338	78			

a. Predictors: (Constant), Compensation, Leadership Style, Work Environment

b. Dependent Variable: Employee Performance

Source: Processed data, 2025

Results from the F-test reveal that the computed F-value of 72.449 far surpasses the F-table threshold of 2.7266, accompanied by a significance level of 0.000 (<0.05). As a result, the null hypothesis (Ho) is dismissed, confirming the fourth hypothesis (H4). This indicates that Leadership Style, Work Environment, and Compensation jointly exert a meaningful positive effect on Employee Performance at KPP Pratama Surabaya Pabean Cantikan, highlighting that coordinated improvements in leadership, workplace conditions, and compensation policies can substantially elevate employee effectiveness and productivity.

3.2. Discussion

Leadership style and its impact on employee performance

The study findings confirm that Leadership Style positively and significantly impacts Employee Performance at the Primary Tax Service Office (KPP) Pratama Surabaya Pabean Cantikan, as shown by the rejection of the null hypothesis (Ho) and the validation of H1. This is in line with previous research by [5], who identified a positive effect of leadership on staff performance at BKPSDM Kota Madiun, and [7], who observed a significant leadership effect on employee performance in partial assessments. The descriptive survey results reveal that employees largely agree with statements describing leadership practices, especially regarding recognition and reward for achievements. These practices indicate the use of both transactional and transformational leadership styles, which are widely recognized as effective in enhancing employee motivation and productivity [20]. In sum, the implementation of reward-oriented leadership demonstrates a practical, evidence-based approach that strengthens employee performance within this institutional context.

This study's outcomes correspond with the theoretical insights of [3] [4], which underscore the crucial role of leadership in shaping human resource productivity. Leaders are tasked with recognizing the central role of employees as key assets and understanding that their style of leadership significantly determines the effectiveness and progress of the organization [21]. Leadership style encompasses the conduct and strategies leaders use to influence and coordinate the activities of staff and teams toward achieving organizational aims. By applying motivational and direction-oriented leadership practices, leaders can align employee efforts with institutional objectives while fostering a conducive work environment that enhances overall performance. The positive correlation between leadership style and employee performance observed here highlights the importance of deliberate leadership actions within public sector entities [22].

Work environment and its impact on employee performance

The study confirms that the quality of the Work Environment positively influences Employee Performance at KPP Pratama Surabaya Pabean Cantikan, as reflected in the rejection of Ho and validation of hypothesis H2. This observation is consistent with the studies by [7] [23], which emphasize that conducive workplace conditions enhance employee effectiveness. Descriptive data suggest that employees recognize the sufficiency of space and the degree of autonomy in their daily tasks. A well-proportioned and ergonomically organized workspace mitigates stress, promotes employee comfort, and supports concentration, thereby raising productivity. Additionally, thoughtful spatial organization enhances operational flow and fosters better interpersonal communication, which is particularly important in tax administration offices requiring effective teamwork and coordination.

These findings support the perspective of [24], highlighting the role of a thoughtfully designed work environment in fostering strong employee-environment interactions. When the workplace is well-organized and pleasant, employees are more likely to stay focused and productive, leading to better outcomes [25]. In contrast, a poorly structured environment can create stress and diminish performance levels. Therefore, management at KPP Pratama should prioritize providing ergonomic and spacious work areas, which not only enhance employee comfort and reduce exhaustion but also maximize overall operational efficiency and performance.

Compensation and its impact on employee performance

Findings indicate that Compensation significantly contributes to improved Employee Performance at the Primary Tax Service Office (KPP) Pratama Surabaya Pabean Cantikan, as the third hypothesis (H3) is accepted and Ho rejected. This aligns with the studies by [26] [7], both of which report positive and significant effects of compensation on employee productivity. Survey results reveal that employees generally consider compensation adequate, particularly the non-cash benefits provided to support work execution. Facilities such as transportation for field tasks, communication devices, laptops, and reliable connectivity are seen as vital for task efficiency. These provisions allow employees to perform duties effectively, enhance workflow coordination, and contribute directly to the organization's performance targets, such as achieving optimal tax collection results.

This study aligns with theoretical insights emphasizing that effective compensation encompasses both monetary and non-monetary rewards, which together serve to acknowledge employee contributions and drive motivation. [7] [27] explains that compensation covers all forms of remuneration, including money, goods, incentives,

allowances, and facilities, and plays a pivotal role in retaining human capital. Similarly, [26] highlight that compensation, whether physical or intangible, functions as a tool to stimulate employees toward higher performance. [26] [28] also points out that compensation strategies are essential for recognizing and rewarding employee contributions, ensuring their value is reflected in achieving organizational, departmental, or team objectives. Collectively, these perspectives reinforce that offering a well-rounded compensation package significantly contributes to enhancing employee motivation, operational efficiency, and overall performance at KPP Pratama Surabaya Pabean Cantikan.

Leadership style, work environment and compensation to employee

This study demonstrates that the combined presence of Leadership Style, Work Environment, and Compensation significantly enhances Employee Performance at the Primary Tax Service Office (KPP) Pratama Surabaya Pabean Cantikan, with statistical evidence confirming the significance of this relationship. Consistent with the research by [7], these three factors operate synergistically to improve employee performance. Analysis of the coefficient of determination shows that these variables collectively explain a large proportion of the observed performance levels, emphasizing the essential role of effective leadership, well-structured work environments, and comprehensive compensation strategies in achieving organizational goals. Similarly, [9] found that the work environment and compensation significantly influence employee outcomes at the Land Office of Ponorogo Regency. Survey results indicate that employees generally perceive these factors positively, reflecting confidence in management practices and satisfaction with organizational policies.

This research demonstrates that the leadership strategies in place, primarily transactional and transformational, are effective in fostering employee motivation and enhancing performance [29]. The office environment offers adequate space and resources, enabling staff to work comfortably, reduce stress, and concentrate on their responsibilities, which collectively drive productivity [30]. Compensation measures, especially non-monetary benefits, are well implemented, including tools and facilities such as vehicles for fieldwork and devices for communication, forming an essential part of the overall compensation structure [31]. These provisions facilitate task efficiency and improve employee effectiveness. Aligning with [32], the integration of strong leadership, a conducive work environment, and appropriate compensation establishes a supportive atmosphere that directly contributes to improved performance at KPP Pratama Surabaya Pabean Cantikan.

4. Conclusion

This study demonstrates that Leadership Style, Work Environment, and Compensation each contribute significantly to improving Employee Performance at KPP Pratama Surabaya Pabean Cantikan. Employees generally responded positively to leadership behaviors, reflecting the value of guidance, encouragement, and recognition in boosting work outcomes. The workplace itself was viewed as adequately structured and supportive, which helps reduce physical and mental strain and enhances focus on duties. Similarly, compensation including financial incentives and non-financial perks was regarded as effective in enabling staff to perform efficiently. When combined, these three variables exert a substantial influence on overall employee performance, indicating that coordinated policies in leadership, workspace management, and compensation are key to fostering high organizational productivity. In light of these results, it is recommended that KPP Pratama Surabaya adopt several measures. Leaders should communicate the DJP's vision and mission consistently and utilize a combination of leadership styles to optimize organizational outcomes. Workplace improvements, including optimized layouts, sufficient facilities, and stronger staff relations, should be prioritized to ensure comfort and productivity. Furthermore, management should recognize and reward employee achievements to enhance motivation, accountability, and commitment. Collectively, these actions are expected to boost employee engagement, efficiency, and the overall quality of taxpayer services.

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