

The Influence of Transactional Leadership, Compensation, and Perceived Organizational Support on Employee Performance in the Sales Division of PT Weva Adhijaya Textile

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Abstract

Purpose - Effective human resource management is one of the crucial factors in maintaining a company's competitiveness amid the dynamic competition in the textile industry. The purpose of this study is to determine the effect of transactional leadership, compensation, and perceived of organizational support on employee performance in the sales division of PT Weva Adhijaya Textile. The phenomenon of declining sales targets over the past three years indicates a gap between management policies and employee performance results

Design/methodology/approach - The research approach used was quantitative with 40 respondents from the sales division. Data was obtained from interviews and questionnaires, then the analysis technique used was Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS version 4.0 software.

Originality - This study contributes to the understanding of the influence of transactional leadership, compensation, and perceived organizational support on employee performance in target-oriented fabric supplier companies

Findings and Discussion - The results of this study show that transactional leadership has a insignificant effect on employee performance. However, compensation and perceived organizational support have a positive and significant effect on improve employee performance

Conclusion - The analysis shows that transactional leadership does not contribute to employee performance, as the reward and punishment-based approach has proven ineffective. On the contrary, compensation plays a crucial role in improving performance. In addition, perceived organizational support also contributes to improved performance.

Keywords - Compensation, Employee Perfomance, Perceived Organizational Support, Transactional Leadership

Introduction

Good human resource management is a crucial factor in strengthening a company's competitiveness, especially amid market changes and the ever-evolving complexity of the textile industry. The changing times have brought new challenges in human resource management, resulting in organizations facing increasingly diverse problems. Therefore, appropriate strategies and understanding are needed so that HR management can run optimally and

support the achievement of company goals (Qutni et al., 2021). Improving the quality of HR management is increasingly important for fabric supplier companies in Indonesia, which not only face constraints in imported raw materials but also issues of quality and labor management that have the potential to directly affect organizational performance.

PT Weva Adhijaya Textile has been operating for seven years in the fabric supply sector. Employee performance is an important factor for a service-oriented company in maintaining smooth operations, proper service, and customer satisfaction. Interviews with management staff revealed that employee performance has declined, even though the company offers competitive salaries, facilities, and a supportive work environment in their daily work processes. This phenomenon is reflected in the failure to achieve sales targets for three consecutive years. This condition indicates a decrease in work effectiveness at both the individual and organizational levels, which is also reflected in the results of the Key Performance Indicator (KPI) evaluation of the sales division, particularly in terms of target achievement, customer satisfaction, and internal communication effectiveness.

Tabel 1. Sales Division Target Achievement Data

Years	Monthly Target	Achievment	Achievment Gap	Presentage
2022	Rp 400.000.000	Rp 338.000.000	Rp 62.000.000	84,5%
2023	Rp 450.000.000	Rp 337.500.000	Rp 112.500.000	75%
2024	Rp 500.000.000	Rp 362.500.000	Rp 137.500.000	72,5%

Initial findings show that the company implements a transactional leadership style with clear communication of expectations and strict sanctions. However, this approach is considered too focused on achieving numbers, which risks neglecting employee development. Furthermore, leaders tend to be less active in providing direction when there are changes in work methods. On the other hand, the compensation system is also a concern because, even though there is a 25% incentive based on sales targets, some employees feel that the rewards they receive are not commensurate with their job responsibilities, especially given the salary deductions for leave, including sick leave, and the lack of health benefits. In addition, organizational support is also considered suboptimal, as evidenced by complicated reimbursement procedures and a lack of training opportunities for employees.

Previous studies have examined the factors that influence employee performance. A study by Agung and Mas'ud (2021) found that transactional leadership and compensation affect performance. However, the results differ in the study by Sugiasari and Suwandana (2024), which found that transactional leadership does not contribute to performance improvement. These results show that this leadership style can vary depending on the organizational environment and the type of work performed. In terms of compensation, research by Ilham et al (2023) found that compensation has an impact on performance, but Bustomi et al (2020) found that compensation has no effect on performance, indicating that previous research findings are inconsistent. Similarly, research by Nasution and Korneli (2023) found that

perceptions of organizational support improve performance. Conversely, research by Fetriah and Herminingsih (2023) shows that these findings are not directly significant.

These findings indicate a gap in research related to the consistency of transactional leadership, compensation, and perceived organizational support in contributing to employee performance in various industrial sectors. From the previous description, this study aims to examine all of these variables in the context of textile companies, specifically in the sales division of PT Weva Adhijaya Textile. It is hoped that the findings of this paper can enrich the literature and provide practical input for management in designing a strategic map to improve performance so that the company's objectives can be achieved.

Literature Review

Findings from previous studies show mixed and inconsistent results. This inconsistency highlights the importance of re-examining these variables in the sales department of textile companies, which face specific challenges such as declining sales targets and a uniform workforce in the productive age group, to bridge the gap in the literature related to specific industries in Indonesia.

Transactional Leadership

Transactional leadership is a management approach in which superiors and subordinates contribute to each other, with rewards and punishments tailored to performance achievements (Sakti et al, 2023). This method focuses on achieving work goals through a clear exchange system between leaders and employees, which allows for better monitoring and direction of performance. Purwanto et al (2020) argue that transactional leadership includes values that emphasize elements of exchange such as honesty, responsibility, and reciprocity.

Compensation

Compensation is important to employees because the amount of compensation is often used as a benchmark for work performance. Katuhingan and Netra (2023) refer to compensation as all forms of rewards, both monetary and non-monetary, given directly or indirectly in return for their efforts to the company. According to Ilham et al (2023), compensation is a form of reward given by an organization for the effort, time, and thought that employees sacrifice to achieve common goals. Providing compensation based on fairness and merit not only meets the financial needs of employees but also provides psychological peace of mind that encourages them to work harder and show greater initiative.

Perceived Organizational Support

Perceived Organizational Support (POS) is an employee's perspective on the extent to which an organization can appreciate positive efforts and pay attention to welfare and working conditions (Diana & Frianto, 2021). This support is reflected in the form of appreciation for performance, willingness to listen to complaints, attention to welfare, and fair treatment. Pratiwi and

Muzaki (2021) add that organizational support that is carried out in accordance with the rules and expectations of employees can foster positive perceptions, which encourage employees to integrate their organizational identity more strongly into themselves.

Employee Performance

Performance is the result of an individual's efforts, which include both quantity and quality, when completing tasks in accordance with the responsibilities assigned by the company (Putri, 2023). Therefore, performance can be defined as the result of an employee's actions and abilities in carrying out work in line with their assigned responsibilities. Diana and Frianto (2021) add that an individual's actual behavior in carrying out tasks reflects their performance level, thus performance management plays an important role in supporting the organizational decision-making process.

Methods, Data, and Analysis

The approach used in this study is quantitative, which is a method of processing numerical data and analyzing it using statistical techniques, as explained by Sugiyono (2021). The main objective is to measure the effect of transactional leadership, compensation, and perceived organizational support on employee performance in the sales division of PT Weva Adhi Jaya Textile. Then, for the sampling technique, the researcher used saturated sampling, meaning that all members of the population were used as respondents, where this study used 40 employees. The results of analysis aim to provide a specific overview for entities with similar characteristics, namely fabric suppliers that focus on sales targets in the textile sector in Indonesia, and are not intended to be applied generally to other groups

The indicators studied include independent variables such as transactional leadership (X1), compensation (X2), and perceived organizational support (X3), plus the dependent variable, namely employee performance (Y). Data was obtained through online survey questionnaires, semi-structured interviews, and company documents. Measurements used a 5-point scale to capture the attitudes, views, and perceptions of respondents towards the phenomenon being studied, based on Sugiyono (2021). Data analysis utilized the Partial Least Squares Structural Equation Modeling (PLS-SEM) method, which included examination of the outer model and inner model, assisted by SmartPLS version 4.0 software.

Results

The researchers distributed questionnaires to employees. Identity data was obtained from all 40 respondents, who were classified based on gender, age, and length of service. Based on the questionnaire results, the majority were women (62.5%) and men (37.5%). In terms of age, 55% were in the 27-30 age group, followed by 45% in the 25-27 age group, indicating that the employees were in their productive years. Then, for length of service, the majority had worked for 1–3 years (60%), followed by 3–5 years (37.5%), and only 2.5% had worked for more than five years. These findings indicate that employees are relatively homogeneous, are of productive age, and have passed

the adaptation period so that they are expected to be able to work stably in supporting the achievement of company targets.

**Outer Model
Validity Test**

The test aims to check whether the questionnaire is correct and can measure what it is supposed to measure. The validity test includes convergent validity and discriminant validity.

Convergent Validity

Convergent validity means that each indicator in a construct should have a high level of correlation with each other.

Table 2. Convergent Validity Test

Variable	Indikator	Outer loading	AVE
Transactional Leadership	X1.1	0.930	0.811
	X1.2	0.929	
	X1.3	0.839	
Compensation	X2.1	0.800	0.740
	X2.2	0.863	
	X2.3	0.913	
Perceived Organizational Support	X3.1	0.912	0.779
	X3.2	0.871	
	X3.3	0.863	
Employee Perfomance	Y1	0.876	0.780
	Y2	0.906	
	Y3	0.866	

The results of the above tests, which used outer loading and AVE, all indicators obtained factor loadings of more than 0.7, and the AVE of each variable exceeded 0.5.

Discriminant Validity

Discriminant validity measures how well indicators can distinguish one construct from another. SmartPLS offers testing by looking at cross-loading analysis and Fornell-Larcker criteria. The crossloading table results show that each indicator has the highest value on the relevant latent variable, compared to the results of other loading values. This shows that all indicators used are valid and can proceed to the next criterion.

Table 3. Cross Loading

	X1	X2	X3	Y
X1.1	0.930	0.252	0.404	0.400
X1.2	0.929	0.217	0.326	0.315
X1.3	0.839	0.219	0.221	0.294
X2.1	0.146	0.800	0.323	0.575
X2.2	0.273	0.863	0.520	0.584
X2.3	0.239	0.913	0.496	0.679
X3.1	0.260	0.482	0.912	0.589
X3.2	0.230	0.467	0.871	0.606

	X1	X2	X3	Y
X3.3	0.452	0.433	0.863	0.655
Y1	0.371	0.621	0.525	0.876
Y2	0.314	0.661	0.699	0.906
Y3	0.326	0.610	0.623	0.866

The results of the above test, the cross loading of indicators on their latent variables (marked) is higher than other variables, so elements are valid. In addition, it can be seen through the Fornell-Larcker criteria, where \sqrt{AVE} of each variable exceeds the correlation between variables.

Table 4. Fornell Larcker Criterion

	X1	X2	X3	Y
X1	0.900			
X2	0.256	0.860		
X3	0.361	0.522	0.882	
Y	0.380	0.715	0.701	0.883

The results from SmartPLS show that all \sqrt{AVE} values are greater than the correlations in the same row and column, so the model is declared to meet the discriminant validity test standard.

Realibility Test

Reliability testing is conducted to ensure that research tools can measure constructs in an appropriate, stable, and accurate manner. This testing uses two main measures, namely Composite Reliability and Cronbach's Alpha. A construct is considered reliable if the values of both measures exceed 0.70. Thus, the results of this test help ensure the reliability of the instrument in producing consistent and reliable data for further analysis.

Table 5. Realibility Test Result

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
X1	0.883	0.911	0.928
X2	0.823	0.833	0.895
X3	0.858	0.859	0.913
Y	0.859	0.864	0.914

The results shown in the table above indicate that all elements obtained values exceeding 0.70. Therefore, the variables in this study can be used in further analysis.

PLS Model Analysis

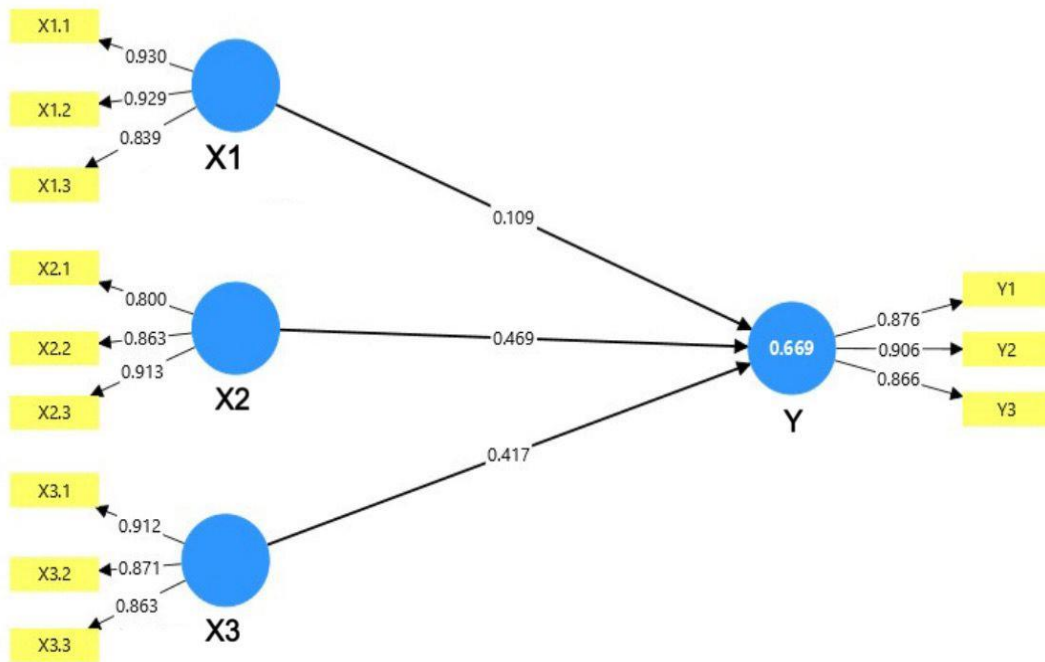


Figure.1 PLS Model

Based on the figure above, the factor loading values of each indicator are shown by the numbers above the arrows connecting the variables to their indicators. For variable X1, the indicator with the highest factor loading value is X1.1, which is the contingent reward indicator with a value of 0.930. For variable X2, the highest value is shown by indicator X2.3, which represents allowances, with a value of 0.913. Furthermore, for variable X3, the highest factor loading is X3.1, which is the development indicator with a value of 0.912.

**Inner Model
R-Square Test**

In SEM-PLS analysis, the R^2 value serves as a measure of goodness-of-fit for the structural or inner model. The higher the R^2 value, the stronger the model's ability to describe the relationship between these variables.

	R-square	R-square adjusted
Y	0.669	0.642

According to the results shown above, the R^2 value is 0.669. This value indicates that the research model is able to explain employee performance variables by up to 67%, with 33% of these being explained by factors outside of transactional leadership, compensation, and perceived organizational support, as well as error elements not included in the model. Therefore, the conclusion is that these three independent variables contribute significantly to influencing employee performance.

Hypothesis Test

If the p-value ≤ 0.05 ($\alpha = 5\%$), the hypothesis is accepted and declared significant. Furthermore, path coefficient analysis is used to observe the relationship patterns between variables.

Table 7. Path Coeficien

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
(X1) -> (Y)	0.109	0.118	0.109	0.998	0.318
(X2) -> (Y)	0.469	0.469	0.120	3.898	0.000
(X3) -> (Y)	0.417	0.409	0.125	3.326	0.001

From the results listed in Table 5, the explanation of the variables related to this study on employee performance can be explained in detail. The first hypothesis, which states that transactional leadership (X1) affects employee performance (Y), is not proven to be significant. The original sample path coefficient is only 0.109 with a positive direction, but the p-value reaches 0.318. Since this value is greater than 0.05 ($\alpha = 5\%$), H0 is accepted and the first hypothesis is rejected, meaning that transactional leadership does not have a contribution in this context.

In contrast to the first hypothesis, the second hypothesis was successfully proven. Compensation (X2) was found to contribute to employee performance (Y), with a path coefficient of 0.469 (positive) and a p-value of 0.000. Thus, the p-value met the criteria, and H1 was fully accepted, so it can be concluded that compensation plays a important role in efforts to improve performance.

Similar to the second hypothesis, the third hypothesis was also confirmed. Perceived organizational support (X3) shows a contribution to employee performance (Y), as seen from the path coefficient of 0.417 (positive) and a p-value of 0.001. Because the p-value is < 0.05 ($\alpha = 5\%$), H1 is accepted, which means that perceived organizational support does contribute significantly to performance improvement.

Discussion

The Effect of Transactional Leadership on Employee Performance

The results show that transactional leadership has not been able to contribute to employee performance, which is consistent with the decline in sales target achievement from 84.5% in 2022 to 72.5% in 2024, even though the company implemented strict rules and firm consequences. This failure stems from three main problems in company policy: excessive focus on target figures without any development for staff, assessments that only react when targets are not met, and minimal guidance when facing operational obstacles such as delivery delays. The punishment-based system proved counterproductive, as employees were penalized for things beyond their control, creating a perception of unfairness that demoralized them. Furthermore, the reward and punishment mechanisms did not take into account the situational aspects of external factors such as market conditions

or logistical obstacles. These findings imply that transactional leadership, which emphasizes conditional rewards and management by exception, is not suitable for a sales environment that requires adaptability and adjustment to market change. These findings are in line with the research by Sugiasari and Suwandana (2024), namely that transactional leadership is unable to contribute to performance, but differ from the research conducted by Agung and Mas'ud (2021) and Lestari and Syamsuri (2021), which states that an approach using a reward and punishment system can contribute to employee performance.

The Effect of Compensation on Employee Performance

This study reveals that compensation can contribute to improved performance. The main factor influencing this is the alignment between the commission received and the effort expended by employees. In addition, the provision of benefits such as monthly internet access and holiday allowances reinforces positive perceptions of the existing compensation system, thereby encouraging performance. However, there is still dissatisfaction with the policy of salary cuts without accompanying health benefits. Employees with 1-3 years of service show a high level of sensitivity to compensation fairness, as they are in the phase of building financial and career stability. The findings of this study are reinforced by the results of studies by Lestari and Syamsuri (2021) and Bimantoro and Swasti (2023), which emphasize the need for compensation to improve employee performance, but contradict the findings of a study by Bustomi et al. (2020), which states that compensation does not contribute to performance improvement.

The Effect of Perceived Organizational Support on Employee Performance

The results of this study reveal that perceived organizational support (POS) can contribute to performance improvement. The forms of support most valued by employees are opportunities to develop professional skills through training activities and the provision of work facilities that facilitate activities, especially in the sales division. This support fosters a sense of being cared for and appreciated, thereby motivating employees to deliver their best work. However, companies still need to make improvements by providing more targeted training programs and simplifying administrative processes such as reimbursement claims. The results of this study are in line with the findings of Nasution and Korneli (2023) and Santana et al. (2024), which state that employees' positive perceptions of the organization can contribute to increased performance, but differ from the results of Fetriah and Herminingsi (2023), which conclude that perceived organizational support does not contribute to increased performance.

Conclusion

From the results of all the analyses conducted, it can be interpreted that transactional leadership does not contribute to performance. A leadership approach that emphasizes reward and punishment mechanisms has not been effective in driving performance. On the other hand, compensation in the form of allowances plays an important role in increasing employee productivity. An

appropriate salary, commission, and allowance payment system can encourage employees to work to their full potential. In addition, the support from the organization that is felt by employees also contributes to their performance, through the provision of work tools, opportunities for development, and attention to employee health and welfare. Based on the analysis conducted, these three factors can explain employee performance by up to 67%, while the rest may be influenced by other elements not discussed in this study. A suggestion from these findings is that companies need to review their transactional leadership patterns by optimizing tiered reward systems so that employee performance can continue to be improved. Then, companies need to improve their compensation systems and reviewing salary deduction policies for sick leave. In addition, Companies need to strengthen organizational support measures that have proven successful, such as providing adequate work facilities and development opportunities that immediately make employees feel valued. For further studies, a larger sample size could be used and involve several divisions or companies so that the results are more representative and able to describe the industry situation more comprehensively. Furthermore, future research could consider including additional variables beyond those already tested, in order to gain a deeper understanding of the factors that affect employee performance.

Limitation

This study has a number of limitations that need to be considered in light of the results obtained. First, it is difficult to generalize the results to a larger population because the sample size is relatively small. In addition, this study was only conducted in one division of one company, so the conclusions drawn may not necessarily represent the conditions of other divisions or other companies in similar industries.

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