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Transformational Leadership, Work Discipline, and Employee Performance: The Moderating Role of Work Motivation in a Regional Revenue Agency

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Abstract

This study examines the effects of transformational leadership and work discipline on employee performance and investigates the moderating role of work motivation at the Regional Revenue Agency of West Java Province. The study is motivated by suboptimal employee performance, particularly in work quality, accuracy, cooperation, and task completion according to organizational standards. A quantitative approach with descriptive and verificative methods was employed. The population consisted of 63 employees from three divisions: Revenue Information System Management, Revenue Control and Evaluation, and Revenue Management. Because the population was relatively small, all members were included through a census technique. Data were collected using questionnaires and analyzed through multiple linear regression and Moderated Regression Analysis using SPSS version 26.

The findings show that transformational leadership and work discipline have positive and significant effects on employee performance. The baseline model explains 85.1% of the variance in employee performance. When work motivation is included as a moderating variable, the explanatory power increases to 89.4%. Work motivation strengthens the effects of both transformational leadership and work discipline on employee performance. These findings indicate that improving public-sector employee performance requires not only stronger leadership and discipline, but also the reinforcement of work motivation as a psychological driver of effective work behavior.

Keywords: employee performance, public sector, transformational leadership, work discipline, work motivation.

INTRODUCTION

Employee performance in the public sector remains a central issue in strengthening government governance, as the quality of public service depends heavily on the capacity of civil servants to work effectively, responsibly, and with clear performance orientation (Suriyanti,

2020; Sentoso et al., 2025). In government organizations, employee performance reflects not only individual achievement but also the institution's ability to translate strategic targets into public service outputs. Therefore, improving employee performance is a key agenda in public-sector human resource management, particularly in agencies with a strategic role in supporting regional fiscal capacity.

The Regional Revenue Agency of West Java Province plays an important role in managing and optimizing regional revenue. In this context, employee performance is not limited to administrative task completion but is also linked to revenue management effectiveness, data accuracy, revenue evaluation, and support for regional fiscal independence. However, preliminary data indicate that the performance of the agency remains relatively low compared with several other regional government agencies. Initial survey results also show that employee performance is not yet optimal, especially in work quality, accuracy, teamwork, and task completion according to standards. These conditions suggest that employee performance should be examined through deeper organizational behavior and human resource management factors.

One factor often associated with employee performance is transformational leadership. Transformational leadership encourages employees to go beyond personal interests through inspiration, role modeling, intellectual stimulation, and individual consideration. In public organizations, this leadership style is important because employees are expected not only to follow procedures but also to adapt to change, improve service quality, and support organizational targets (Suriyanti, 2020; Sidik et al., 2024). Recent studies show that transformational leadership is positively related to employee performance because it enhances engagement, voluntary work behavior, and achievement orientation (Qalati et al., 2022). In the public-sector context, Tran and Hoang also emphasize that transformational leadership improves employee performance through employee participation and public service motivation.

Work discipline is another important determinant of employee performance. It reflects employees' willingness to follow rules, maintain punctuality, comply with procedures, and take responsibility for work according to organizational standards. In public organizations, discipline is strategic because minor administrative negligence, document disorder, delays, or low work vigilance can affect service effectiveness and organizational achievement. Several studies have shown that work discipline positively affects employee performance in both government and non-government organizations (Chrisnanto & Riyanto, 2020; Bahasoan et al., 2023; Harsono, 2024). Chrisnanto and Riyanto found that work discipline, organizational commitment, and work motivation significantly influence employee performance in an Indonesian central government institution. Similar findings were reported by Suryantini et al., who showed that work discipline and transformational leadership positively affect employee performance.

Although transformational leadership and work discipline have often been examined as predictors of performance, their effects are not always direct or uniform. In practice, the effectiveness of leadership and discipline depends strongly on employees' psychological condition, particularly work motivation. Highly motivated employees tend to be more receptive

to leadership direction, more willing to comply with organizational rules, and more driven to achieve strong work outcomes. Conversely, even effective leadership and strict discipline may have limited impact when employees lack internal drive to perform. Syarifuddin (2023) showed that transformational leadership, work discipline, and work motivation positively affect employee performance in public institutions. Oladimeji and Abdulkareem also emphasized the importance of employee motivation in explaining the relationship between leadership and public-sector performance.

Based on this background, the present study is important because it examines not only the effects of transformational leadership and work discipline on employee performance, but also the role of work motivation as a moderating variable. In this position, work motivation is understood as a condition that may strengthen or weaken the effects of transformational leadership and work discipline on employee performance (Tobing et al., 2024; Pantih et al., 2025). The study is expected to contribute to public-sector human resource management literature by showing that performance improvement cannot rely solely on leadership development and discipline enforcement, but also requires the strengthening of employee motivation. Practically, the findings may help the Regional Revenue Agency of West Java Province design performance-improvement strategies based on leadership, discipline, and motivation.

LITERATURE REVIEW

Transformational Leadership

Transformational leadership is a major concept in organizational behavior and human resource management because it emphasizes the leader's ability to create change, inspire subordinates, and encourage employees to work beyond personal interest. In public organizations, transformational leadership is not merely an instruction-oriented leadership style. It involves the capacity to build a vision, demonstrate role-model behavior, encourage innovation, and support employee development (Qalati et al., 2022; Syarifuddin, 2023; Pantih et al., 2025).

Conceptually, transformational leadership consists of four main dimensions: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. Idealized influence refers to the leader's ability to become a role model and build trust. Inspirational motivation reflects the ability to create optimism and work enthusiasm. Intellectual stimulation refers to the encouragement of creative, critical, and innovative thinking in solving work problems. Individualized consideration reflects the leader's attention to employees' needs, potential, and development.

In this study, transformational leadership is important because the Regional Revenue Agency of West Java Province faces performance targets, revenue management demands, and the need to adapt to data-based work and service systems. Preliminary survey results indicate that transformational leadership remains suboptimal, especially in idealized influence, as reflected in weak employee trust and respect toward leaders in addressing work-related problems.

Recent literature confirms that transformational leadership improves employee performance by increasing engagement, commitment, and productive work behavior. Qalati et al. (2022) found that transformational leadership enhances employee performance through organizational citizenship behavior. This suggests that employees led in an inspiring and supportive manner tend to contribute more actively to the organization (Fadillah et al., 2023).

In public-sector organizations, transformational leadership is especially relevant because bureaucracy cannot rely solely on formal rules. Public organizations need leaders who can mobilize employees psychologically, foster a sense of belonging, and strengthen service orientation. Recent studies on public-sector performance indicate that transformational leadership and public service motivation are important in building organizational performance, particularly when employees face performance targets, accountability pressures, and changes in the work environment (Rahardja et al., 2024).

Work Discipline

Work discipline refers to employees' attitudes, behavior, and willingness to obey organizational rules, follow procedures, maintain punctuality, and take responsibility for assigned tasks. In public organizations, work discipline is essential because bureaucratic work depends on order, procedural compliance, administrative accuracy, and service consistency. Discipline is not limited to attendance; it also includes vigilance, accuracy, compliance with work standards and regulations, and work ethics.

In this study, work discipline is measured through five dimensions: attendance frequency, employee vigilance, compliance with work standards, compliance with work regulations, and work ethics. Preliminary survey results show that the main discipline problem lies in low employee vigilance, particularly in neatness, accuracy, and workplace order. Thus, work discipline in this study is not understood merely as formal compliance with working hours, but as orderly, careful, and responsible behavior that supports work quality.

Work discipline is closely related to employee performance because disciplined employees are more likely to complete tasks according to standards, reduce errors, maintain productivity, and support organizational targets. In public organizations, discipline is a prerequisite for service effectiveness, since weak discipline may lead to delayed processes, inaccurate data, poor administrative quality, and declining public trust.

Studies from the past decade consistently show that work discipline is associated with employee performance. Bahasoan et al. (2023), for example, found that work discipline and work motivation have positive effects on employee performance. This finding supports the view that discipline is not merely a matter of compliance, but a behavioral mechanism that helps employees work in a more directed and productive manner (Harsono, 2024; Hasnakamilah et al., 2023).

Work Motivation

Work motivation refers to internal and external drives that influence employees' willingness, intensity, direction, and persistence in performing their duties. Motivation determines how strongly employees strive to achieve goals, how consistently they maintain

work behavior, and how much energy they invest in completing tasks. In public organizations, work motivation is important because employees are expected not only to fulfill administrative obligations but also to meet service targets and contribute to the public interest (Faizi, 2024).

This study adopts the dimensions of need for achievement, need for affiliation, and need for power. The need for achievement refers to employees' drive to achieve the best results, develop creativity, and demonstrate high work performance. The need for affiliation reflects the desire to be accepted, appreciated, and connected through positive work relationships. The need for power refers to the drive to gain influence, authority, or the ability to direct resources in the workplace.

Preliminary survey results indicate that employee motivation remains suboptimal, particularly in the need for achievement. Some employees appear relatively passive in completing tasks, suggesting that the drive to achieve superior performance has not been fully developed. This condition is important because low work motivation may reduce the effectiveness of leadership policies and discipline enforcement in improving employee performance.

Recent literature shows that work motivation plays a central role in explaining employee behavior and performance. Motivation serves as psychological energy that makes employees more responsive to leadership direction, more willing to follow rules, and more committed to producing quality work. Several studies also position work motivation as a variable that strengthens the relationship between organizational factors and employee performance. Tobing et al. (2024), for instance, treated work motivation as a moderating variable in employee performance research, indicating that motivation can shape the strength of relationships among organizational variables.

Employee Performance

Employee performance refers to the work results achieved by employees in carrying out assigned responsibilities. It reflects work quality, work quantity, timeliness, responsibility, cooperation, and initiative in supporting organizational goals. In public organizations, employee performance should not be seen only as individual output, but also as a contribution to organizational effectiveness, service quality, and institutional target achievement (Faizi, 2024; Hasnakamilah et al., 2023).

In this study, employee performance is measured through five dimensions: work quality, work quantity, responsibility, cooperation, and initiative. Preliminary survey results show that employee performance at the Regional Revenue Agency of West Java Province has not met expectations. The work quality dimension obtained a low score, indicating problems in accuracy, neatness, and the ability to produce work according to standards. Initial interviews also suggest that some employees struggle to maintain accuracy because of heavy workloads and limited completion time.

From a human resource management perspective, employee performance is shaped by individual factors, leadership, work systems, discipline, motivation, and the organizational environment (Irfan et al., 2022; Suprapti et al., 2020). In public organizations, performance depends on the combination of compliance with formal systems and psychological willingness

to work optimally. Therefore, employee performance should be analyzed not only through outcomes, but also through the behavioral and managerial factors that produce those outcomes.

Recent studies indicate that employee performance can be improved through the combined effects of leadership, motivation, and work discipline (Irfan et al., 2022). In the public sector, leadership and motivation are important because they influence work direction, commitment, and employees' willingness to contribute to the organization.

Conceptual Relationship among Variables

Conceptually, transformational leadership, work discipline, work motivation, and employee performance are interconnected in shaping public-sector work behavior. Transformational leadership provides direction, inspiration, and support. Work discipline creates a behavioral framework that ensures employees work according to rules, standards, and responsibilities. Work motivation provides the internal drive that enables employees to use their abilities and energy optimally. These three elements ultimately relate to employee performance, as reflected in work quality, quantity, responsibility, cooperation, and initiative (Suprapti et al., 2020; Irfan et al., 2022).

In the context of the Regional Revenue Agency of West Java Province, these relationships are relevant because employee performance problems do not stand alone. Low work quality may be associated with insufficient transformational leadership, weak work discipline, and limited motivation to achieve high performance. Accordingly, this literature review positions employee performance as the outcome of leadership, discipline, and motivation within a public organization.

METHODOLOGY

This study used a quantitative approach with descriptive and verificative methods. The descriptive method was applied to portray the conditions of transformational leadership, work discipline, work motivation, and employee performance at the Regional Revenue Agency of West Java Province. The verificative method was used to test relationships among variables, particularly the effects of transformational leadership and work discipline on employee performance and the moderating role of work motivation.

The research object was employees of the Regional Revenue Agency of West Java Province, specifically those working in three divisions: Revenue Information System Management, Revenue Control and Evaluation, and Revenue Management. These divisions were selected because they are directly involved in managing, controlling, evaluating, and optimizing regional revenue. The population consisted of 63 employees: 19 from the Revenue Information System Management Division, 21 from the Revenue Control and Evaluation Division, and 23 from the Revenue Management Division. Since the population was relatively small, all employees were included as respondents through a saturated sampling or census technique.

Data were collected using a closed-ended questionnaire developed from the indicators of each variable. A five-point Likert scale was used, ranging from 1 for “strongly disagree” to 5 for “strongly agree.” In addition to questionnaires, observation, preliminary interviews, and relevant secondary data were used to strengthen the understanding of the research phenomenon.

The study involved four main variables. The first independent variable was transformational leadership (X1), measured through idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. The second independent variable was work discipline (X2), measured through attendance frequency, employee vigilance, compliance with work standards, compliance with work regulations, and work ethics. The moderating variable was work motivation (M), measured through the need for achievement, affiliation, and power. The dependent variable was employee performance (Y), measured through work quality, work quantity, responsibility, cooperation, and initiative.

Before the main analysis, the research instrument was tested for validity and reliability. The validity test ensured that each statement item properly measured its intended construct. An item was considered valid when its item-total correlation exceeded the minimum required value. The reliability test assessed the internal consistency of the instrument using reliability coefficients for each variable. The test results showed that all items met validity and reliability criteria and were therefore suitable for further analysis.

Data analysis was conducted in two stages. First, descriptive analysis was used to calculate the mean score of each variable and determine its category based on scale intervals. This analysis described respondents’ perceptions of transformational leadership, work discipline, work motivation, and employee performance. Second, verificative analysis was conducted using multiple linear regression and Moderated Regression Analysis (MRA) (Hayes, 2018; Igartua & Hayes, 2021).

The baseline regression model tested the effects of transformational leadership and work discipline on employee performance. The MRA model then examined whether work motivation strengthened or weakened the effects of transformational leadership and work discipline on employee performance. This model included interaction terms between transformational leadership and work motivation, and between work discipline and work motivation (Hayes, 2018; Saputra & Prasetyo, 2024).

In general, the analysis model can be formulated as follows:

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3M + \beta4(X1 \times M) + \beta5(X2 \times M) + \varepsilon$$

where:
Y = Employee performance
X1 = Transformational leadership
X2 = Work discipline
M = Work motivation
X1 × M = Interaction between transformational leadership and work motivation
X2 × M = Interaction between work discipline and work motivation
α = Constant

β = Regression coefficient
ε = Error term

Hypothesis testing was conducted using the t-test to examine partial effects, the F-test to examine the simultaneous effect of the model, and the coefficient of determination to assess the extent to which the model explained variation in employee performance.

RESULT

Respondent Characteristics

This study involved 63 employees of the Regional Revenue Agency of West Java Province from three divisions: Revenue Information System Management, Revenue Control and Evaluation, and Revenue Management. Since the number of employees was limited, the study used a census technique by including the entire population. Thus, the findings represent the perceptions of all employees in the selected work units.

Descriptive Analysis

The descriptive analysis shows that transformational leadership, work discipline, work motivation, and employee performance were generally in the poor category. This indicates that employee performance problems are closely related to leadership, discipline, and motivation.

Table 1. Descriptive Analysis of Research Variables

Variable	Mean Score	Category	Weak Indicators
Transformational Leadership	3.00	Poor	Noble values, respect, pride, vision and mission
Work Discipline	3.16	Poor	Work vigilance and carefulness
Work Motivation	2.96	Poor	Creativity and achievement enthusiasm
Employee Performance	2.93	Poor	Work quality, neatness, ability, and work cleanliness

Source: Analysis Result, 2026

The results indicate that transformational leadership has not fully built employee trust, respect, and pride toward leaders. In work discipline, the main weakness lies in employee vigilance and accuracy. Work motivation is also not yet optimal, particularly in creativity and achievement drive. Employee performance remains weak in work quality, especially neatness, ability, and cleanliness in task completion. Overall, the descriptive results show that transformational leadership reached an average score of 3.00, work discipline 3.16, and work motivation 2.96, all categorized as poor.

Validity and Reliability Tests

Before conducting regression analysis, the research instrument was tested for validity and reliability. The validity test showed that all statement items for transformational leadership, work discipline, work motivation, and employee performance met the required criteria.

Therefore, all indicators were considered appropriate for measuring the research constructs (Hair et al., 2022).

The reliability test also showed that all variables met the reliability criteria. This means that the research instrument had adequate internal consistency and was suitable for further analysis (Hair et al., 2022).

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Description
Transformational Leadership	0.915	Reliable
Work Discipline	0.884	Reliable
Work Motivation	0.795	Reliable
Employee Performance	0.778	Reliable

Source: Analysis Result, 2026

These reliability values indicate that the instrument had good consistency. Transformational leadership had the highest reliability score, while employee performance remained within the reliable category.

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Effects of Transformational Leadership and Work Discipline on Employee Performance

The multiple linear regression results show that transformational leadership and work discipline positively affect employee performance. This means that stronger transformational leadership is associated with higher employee performance. Likewise, better work discipline leads to stronger employee performance.

Table 4. Multiple Linear Regression Results

Variable	Regression Coefficient	t-value	Sig.	Description
Transformational Leadership	0.335	5.839	0.000	Significant
Work Discipline	0.311	3.351	0.000	Significant

Source: Analysis Result, 2026

The partial test shows that transformational leadership had a t-value of 5.839 with a significance value of 0.000. Since the significance value was below 0.05, transformational leadership had a positive and significant effect on employee performance. Work discipline had a t-value of 3.351 with a significance value of 0.000, indicating that it also had a positive and significant effect on employee performance.

These findings confirm that employee performance at the Regional Revenue Agency of West Java Province can be improved through stronger transformational leadership and work discipline. Leaders who demonstrate role modeling, inspiration, intellectual encouragement, and individual attention can encourage employees to perform better. At the same time, strong work discipline helps employees work more orderly, accurately, and responsibly.

Coefficient of Determination in the Baseline Regression Model

The coefficient of determination shows that transformational leadership and work discipline jointly explain a large proportion of employee performance. The R Square value of 0.851 indicates that 85.1% of the variance in employee performance is explained by transformational leadership and work discipline, while the remaining 14.9% is explained by other factors outside the model.

This finding suggests that both independent variables make a strong contribution to employee performance. In the context of the Regional Revenue Agency of West Java Province, improving employee performance cannot be separated from leadership quality and employees' discipline in carrying out their duties.

Moderated Regression Analysis

The moderation test was conducted to determine whether work motivation strengthens or weakens the effects of transformational leadership and work discipline on employee performance. The Moderated Regression Analysis results show that work motivation acts as a moderating variable in both relationships (Hayes, 2018; Igartua & Hayes, 2021).

Table 5. Moderated Regression Analysis Results

Variable	Regression Coefficient	t-value	Sig.	Description
Transformational Leadership	0.176	—	—	Positive
Work Discipline	0.194	—	—	Positive
Work Motivation	0.013	—	—	Positive
Transformational Leadership × Work Motivation	0.003	2.085	0.042	Significant
Work Discipline × Work Motivation	0.005	2.098	0.040	Significant

Source: Analysis Result, 2026

The interaction between transformational leadership and work motivation has a positive coefficient of 0.003. Its t-value of 2.085 and significance value of 0.042 indicate that work motivation moderates the effect of transformational leadership on employee performance. In other words, the effect of transformational leadership on employee performance becomes stronger when employees have higher work motivation (Hayes, 2018; Syarifuddin, 2023).

The interaction between work discipline and work motivation also has a positive coefficient of 0.005. Its t-value of 2.098 and significance value of 0.040 show that work motivation moderates the effect of work discipline on employee performance. This means that work discipline becomes more effective in improving performance when employees have strong work motivation (Tobing et al., 2024; Igartua & Hayes, 2021).

The moderation regression equation can be written as follows:

$$Y = \alpha + 0.176X1 + 0.194X2 + 0.013M + 0.003(X1 \times M) + 0.005(X2 \times M) + \varepsilon$$

All coefficients show a positive direction. This means that transformational leadership, work discipline, work motivation, and the two interaction terms are positively associated with employee performance. In the MRA model, transformational leadership has a coefficient of 0.176, work discipline 0.194, work motivation 0.013, the transformational leadership–motivation interaction 0.003, and the work discipline–motivation interaction 0.005.

Coefficient of Determination in the Moderation Model

The moderation model shows an R value of 0.945 and an R Square value of 0.894. These values indicate a very strong relationship among the independent variables, moderating variable, and dependent variable. The R Square value of 0.894 means that 89.4% of the variance in employee performance is explained by transformational leadership, work discipline, work motivation, and the moderation interactions. The remaining 10.6% is explained by other factors outside the research model.

Compared with the baseline regression model, which had an R Square value of 0.851, the moderation model improves the explanatory power to 0.894. This increase indicates that including work motivation as a moderating variable strengthens the model in explaining employee performance (Hayes, 2018; Saputra & Prasetyo, 2024).

Overall, the results show that:

1. Transformational leadership has a positive and significant effect on employee performance.
2. Work discipline has a positive and significant effect on employee performance.
3. Work motivation moderates the effect of transformational leadership on employee performance.
4. Work motivation moderates the effect of work discipline on employee performance.
5. The moderation model has stronger explanatory power than the baseline regression model.

These findings indicate that improving employee performance at the Regional Revenue Agency of West Java Province cannot rely only on transformational leadership and work discipline. Both factors become more effective when supported by strong employee motivation. Thus, work motivation functions as a psychological factor that strengthens the effectiveness of leadership and discipline in producing better employee performance (Tobing et al., 2024; Syarifuddin, 2023).

DISCUSSION

The findings show that transformational leadership and work discipline play important roles in explaining employee performance at the Regional Revenue Agency of West Java Province. The baseline model produced an R Square value of 0.851, meaning that transformational leadership and work discipline explain 85.1% of the variance in employee performance. This indicates that both variables are strong determinants in the present research context. After work motivation was included as a moderating variable, the model became stronger because the interaction between transformational leadership and work motivation, as well as the interaction between work discipline and work motivation, were significant. In the MRA model, the interaction coefficient between transformational leadership and work motivation was 0.003 with a significance value of 0.042, while the interaction coefficient between work discipline and work motivation was 0.005 with a significance value of 0.040. These results confirm that work motivation strengthens the effects of transformational leadership and work discipline on employee performance (Hayes, 2018; Igartua & Hayes, 2021).

The Effect of Transformational Leadership on Employee Performance

The results indicate that transformational leadership has a positive effect on employee performance. This means that stronger transformational leadership is associated with better employee performance. In the context of the Regional Revenue Agency of West Java Province, transformational leadership is crucial because employees work in a public organization that requires administrative accuracy, revenue target achievement, data management, and public service delivery. Leaders who provide direction, build trust, inspire employees, and encourage creative problem-solving can help employees perform more effectively (Qalati et al., 2022; Tran & Hoang, 2024).

This finding is consistent with Qalati et al. (2022), who found that transformational leadership improves employee performance by encouraging positive work behavior and employee engagement. In their study, transformational leadership was not only directly related to performance but also promoted organizational citizenship behavior, which strengthened employee contribution to the organization.

In the public sector, this result is also in line with Tran and Hoang (2024), who showed that transformational leadership enhances public employee performance through employee participation and public service motivation. This is relevant to the Regional Revenue Agency because performance achievement cannot depend solely on structural instructions; it also requires employees' involvement in understanding targets, improving work processes, and supporting organizational goals.

Thus, transformational leadership in this study can be understood as a managerial mechanism that improves performance through role modeling, inspiration, intellectual stimulation, and individualized consideration (Qalati et al., 2022; Sentoso et al., 2025). However, the descriptive results showing that transformational leadership remains in the poor category provide an important note: its positive effect has not been fully optimized. The agency still needs to strengthen leadership quality, especially idealized influence, employee trust in leaders, and leaders' ability to build organizational pride.

The Effect of Work Discipline on Employee Performance

The results also show that work discipline has a positive effect on employee performance. Employees with stronger discipline tend to perform better. In public organizations, work discipline does not only refer to punctuality; it also includes accuracy, compliance with work standards, adherence to procedures, responsibility, and work ethics. This is important because work in a regional revenue agency involves information management, data validation, revenue administration, and revenue evaluation, all of which require order and precision (Bahasoan et al., 2023; Chrisnanto & Riyanto, 2020; Harsono, 2024).

This finding supports Bahasoan et al. (2023), who found that work discipline and work motivation positively affect employee performance. Their study confirms that discipline is a behavioral factor that helps employees work in a more directed, consistent, and productive manner.

In this study, the weakest aspect of work discipline relates to employee vigilance and neatness. This means that discipline at the Regional Revenue Agency should not be understood merely as attendance compliance, but also as process discipline, administrative discipline, and quality discipline. Employees may be punctual, yet still produce suboptimal performance if they are not careful, organized, or consistent in following work standards. Therefore, strengthening work discipline should focus on building work habits that are orderly, accurate, and accountable.

Theoretically, this finding reinforces the view that employee performance is shaped by structured work behavior. Discipline provides the behavioral framework that enables employees to complete tasks according to organizational standards. Without discipline,

leadership direction and employee motivation may not translate into optimal performance because work processes are not carried out consistently (Irfan et al., 2022; Suprapti et al., 2020).

The Moderating Role of Work Motivation in the Relationship between Transformational Leadership and Employee Performance

The Moderated Regression Analysis shows that work motivation positively moderates the effect of transformational leadership on employee performance. This means that transformational leadership has a stronger effect on performance when employees have higher work motivation. In other words, motivation functions as a psychological condition that makes employees more responsive to leadership inspiration, direction, and support. The interaction between transformational leadership and work motivation produced a coefficient of 0.003 with a significance value of 0.042, confirming the moderating role of work motivation in this relationship (Hayes, 2018; Igartua & Hayes, 2021).

This finding is important because transformational leadership does not operate automatically. Leaders may provide vision, direction, inspiration, and individualized attention, but these efforts will have a stronger impact when employees have an internal drive to achieve, grow, and complete their work responsibly. Conversely, when work motivation is weak, leadership influence may become less effective because employees lack the psychological energy needed to respond productively.

This result is consistent with studies that position motivation as an important factor in the relationship between leadership and performance. Recent research on transformational leadership and work motivation suggests that motivation can serve as a psychological mechanism explaining why certain leadership styles improve employee performance (Fadillah et al., 2023; Pantih et al., 2025). In the public-sector context, Tran and Hoang (2024) also highlighted the importance of public service motivation in linking transformational leadership with public employee performance.

In the context of the Regional Revenue Agency of West Java Province, this finding implies that leadership improvement should be accompanied by stronger employee motivation. Leaders should not only provide direction or set performance targets, but also cultivate achievement motivation, provide recognition, create opportunities for self-development, and build a work climate in which employees feel valued and see meaning in their work.

The Moderating Role of Work Motivation in the Relationship between Work Discipline and Employee Performance

The findings also show that work motivation positively moderates the effect of work discipline on employee performance. The interaction between work discipline and work motivation produced a coefficient of 0.005 with a significance value of 0.040, indicating that motivation strengthens the effect of discipline on performance (Tobing et al., 2024; Saputra & Prasetyo, 2024).

This result suggests that work discipline becomes more effective when employees have strong motivation. Motivated employees comply with rules not merely because of formal obligations, but because they are driven to produce good work. In this condition, discipline is no longer perceived as bureaucratic pressure, but as part of professional responsibility. Employees with high motivation are more likely to maintain punctuality, accuracy, order, and responsibility in their work.

This finding is in line with Bahasoan et al. (2023), who emphasized that work discipline and work motivation are important factors in improving employee performance. Tobing et al. (2024) also specifically showed that work motivation may function as a moderating variable in explaining employee performance. Thus, work motivation can be understood as a factor that strengthens the effectiveness of work behavior and organizational factors in producing performance.

In the Regional Revenue Agency context, the implication is clear: strengthening discipline should not rely only on rules, supervision, or sanctions. Discipline becomes more productive when accompanied by stronger work motivation. Employees who understand the importance of their work for regional revenue achievement are more likely to maintain discipline not because they fear punishment, but because they recognize the value of their contribution to the organization and the public.

Theoretical and Practical Meaning of the Findings

Theoretically, this study strengthens the literature on public-sector human resource management by showing that employee performance is shaped by a combination of leadership, discipline, and motivation. The main contribution is not only that transformational leadership and work discipline affect performance, but also that work motivation strengthens both effects. Thus, work motivation functions as a psychological condition that determines how effectively leadership and discipline are translated into performance (Hayes, 2018; Tobing et al., 2024).

Practically, the findings suggest that improving employee performance at the Regional Revenue Agency of West Java Province requires an integrated approach. First, transformational leadership should be strengthened, especially in role modeling, communication of vision, support for employees, and attention to employee development. Second, work discipline should not be limited to attendance control, but should also include quality discipline, process discipline, and administrative discipline. Third, work motivation should be reinforced through performance recognition, opportunities for self-development, challenging responsibilities, and a stronger sense of meaning in supporting regional fiscal independence.

Accordingly, employee performance in the public sector cannot be improved through a single intervention. Strong leadership needs to be supported by consistent work discipline, and both will become more effective when employees have high motivation. This is the central contribution of the study: work motivation is not merely an additional factor, but a strengthening condition that determines the effectiveness of transformational leadership and work discipline in improving employee performance (Syarifuddin, 2023; Pantih et al., 2025).

CONCLUSION

This study shows that employee performance at the Regional Revenue Agency of West Java Province is positively influenced by transformational leadership and work discipline. Transformational leadership provides direction, inspiration, role modeling, and individualized attention that encourage employees to work more effectively. This finding is consistent with Qalati et al. (2022), who found that transformational leadership improves employee performance through positive work behavior and voluntary contribution to the organization. In the public-sector context, the result is also consistent with Tran and Hoang (2024), who emphasized that transformational leadership is related to public employee performance through employee participation and public service motivation.

Work discipline also has a positive effect on employee performance. Employees with stronger discipline in punctuality, vigilance, compliance with work standards and regulations, and work ethics tend to produce better performance. This confirms that work discipline is a key foundation in public organizations because civil servants' work requires accuracy, order, responsibility, and procedural consistency. The finding supports Bahasoan and Baharuddin (2023), who found that work discipline and work motivation affect employee performance.

The main finding of this study lies in the moderating role of work motivation. Work motivation strengthens the effect of transformational leadership on employee performance and also strengthens the effect of work discipline on employee performance. Therefore, inspirational leadership and strong discipline become more effective when employees have the internal drive to achieve, develop, and complete their work responsibly. In the context of the Regional Revenue Agency of West Java Province, work motivation functions as a psychological factor that makes employees more responsive to leadership direction and more willing to translate discipline into better performance.

Theoretically, this study contributes to public-sector human resource management by showing that employee performance is not determined only by leadership and discipline, but also by employees' motivational condition. Work motivation is not merely an additional variable; it is a strengthening factor that determines how effectively transformational leadership and work discipline produce performance outcomes. The model therefore extends the understanding of public employee performance as the result of interaction between managerial factors, work behavior, and psychological drive (Hayes, 2018; Tran & Hoang, 2024).

Practically, the findings imply that the Regional Revenue Agency of West Java Province should improve employee performance through an integrated strategy. First, transformational leadership should be strengthened through stronger leader role modeling, clearer communication of organizational vision, greater employee support, and more attention to individual development needs. Second, work discipline should be directed not only toward attendance, but also toward process discipline, administrative discipline, work neatness, accuracy, and responsibility for work results. Third, employee motivation should be reinforced through recognition of contributions, opportunities for development, employee involvement in achieving organizational targets, and the creation of a work climate that encourages achievement.

This study is limited to respondents from only three divisions of the Regional Revenue Agency of West Java Province. Therefore, the findings cannot yet be generalized broadly to all regional government agencies or public organizations. Future studies may expand the research object to several local government institutions, compare different public-sector organizations, or include other variables such as organizational culture, organizational commitment, work environment, job satisfaction, and employee competence. Further research may also use a mixed-method approach so that quantitative findings can be enriched with qualitative explanations of leadership, discipline, motivation, and employee performance dynamics in public organizations..

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