

The Influence Of Transformational Leadership On Employee Performance With Organizational Commitment As A Moderation Variable In Regional Financial And Asset Management Agency Mandailing Natal Regency

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Abstract

Transformational leadership that is not implemented effectively and low organizational commitment can result in suboptimal employee performance and decreased loyalty to the organization. The purpose of this study is to find out and analyze the role of organizational commitment in strengthening the influence of transformational leadership on employee performance at the Regional Financial and Asset Management Agency of Mandailing Natal Regency. This research was conducted with a causal associative quantitative approach. The sample used was all ASN employees totaling 82 people. The results of data analysis using Structural Equation Modeling (SEM) based on Partial Least Square (PLS) show that: 1) Transformational leadership has a positive and significant effect on employee performance with a T-statistic value of $2.563 > 1.96$ and a P-value of $0.012 < 0.05$; 2) Organizational commitment has a positive and significant effect on employee performance with a T-statistic value of $4.098 > 1.96$ and a P-value of $0.000 < 0.05$; and 3) organizational commitment did not significantly strengthen the influence of transformational leadership on employee performance with a T-statistical value of $0.562 < 1.96$ and a P-value of $0.576 > 0.05$. These findings confirm that in the context of this study, organizational commitment does not have a significant impact in strengthening the relationship between transformational leadership and employee performance. This suggests that while organizational commitment is important for performance, other factors may need to be considered to support the effectiveness of transformational leadership

Keywords:

transformational leadership; Organizational Commitment; Employee Performance

1. INTRODUCTION

In the era of globalization, roles are becoming increasingly important to improve organizational performance. effective can motivate employees to achieve better performance through a clear vision, inspiration, and encouragement to innovate



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(Didik Hadiyatno, 2024); (Ndolu et al., 2022); (Priyatmo, 2018). However, in practice, not all organizations can feel the positive impact of this leadership style. This is due to various factors, one of which is the quality of communication in the organization. In the Regional Financial and Asset Management Agency of Mandailing Natal Regency, this phenomenon is clearly visible where and the existing motivation has not been fully able to improve employee performance optimally.

Previous research by (Amaliah & Sakir, 2023) and (Ermawati & Ardana, 2018) showed that it has a positive correlation with employee performance, but the role of communication in moderating these relationships is often overlooked. Meanwhile, according to Yulk, (2020) revealed that good communication quality can strengthen the impact on employee performance. In the context of the Regional Financial and Asset Management Agency of Mandailing Natal Regency, communication problems are often an obstacle in the application of style, which ultimately has an impact on the decline in employee performance.

In addition to transformational leadership, organizational commitment also plays an important role in determining employee performance. Organizational commitment is the level of emotional attachment and involvement of employees to the organization they work for. Employees who have a high level of organizational commitment usually show better performance, are more productive, and are more loyal to the organization. Meyer (Meyer & Allen, 2015) identifies three main components of organizational commitment: affective commitment, continuous commitment, and normative commitment. These three components together affect employee motivation and performance. In addition to financial management, organizational commitment also plays an important role in determining employee performance. Organizational commitment is the level of emotional attachment and involvement of employees to the organization they work for. Employees who have a high level of organizational commitment usually show better performance, are more productive, and are more loyal to the organization. Meyer (Meyer & Allen, 2015) identifies three main components of organizational commitment: affective commitment, continuous commitment, and normative commitment. These three components together affect employee motivation and performance.

Based on the initial observations made by the author through observations and interviews with several employees, it was found that even though transformational leadership has been implemented, there are still variations in employee performance. This demonstrates the need to evaluate the extent to which organizational commitment can strengthen the relationship between transformational leadership and employee performance. Another problem that arises is the low level of commitment of employees at work. Low work commitment can result in less than optimal performance, lack of loyalty to the organization, and lack of motivation to contribute optimally.



Transformational leadership in principle motivates subordinates to do better than what they are used to, in other words it can increase the trust or self-confidence of subordinates which will affect performance improvement (Koerniawan & Kurniawan, 2022).

In research, transformational leadership is defined as a leadership approach that causes changes in individuals and social systems. In its ideal form, it creates valuable and positive changes in followers with the ultimate goal of developing followers into leaders (Djuraidi & Laily, 2020).

In this study, which is an indicator of transformational leadership, refers to Robin's opinion in (Djuraidi & Laily, 2020), namely

1) Kharisma;

Charisma is considered a combination of charm and personal charisma that contributes to the incredible ability to make other people support the vision and also promote it passionately.

2) Inspirational Motivation

Inspirational motivation describes leaders who are passionate about communicating the future of an idealistic organization. Leaders communicate the idealistic future of the organization aimed at spurring the morale of their subordinates. Leaders motivate subordinates to the importance of the same vision and mission

3) Intellectual Stimulation;

Intellectual stimulation describes leaders being able to encourage employees to solve old problems in new ways. Leaders try to encourage the attention and awareness of subordinates to the problems they face

4) Individualized attention;

Individual attention describes that leaders always pay attention to their employees, treat employees individually, train and advise.

According to (Meyer & Allen, 2015) organizational commitment is a psychological state that characterizes an employee's relationship with an organization and has implications for their decision to remain involved in the organization. According to (Porter et al., 2016) organizational commitment is the relative strength of an individual's identification with involvement in a particular organization. This includes acceptance of the organization's goals and values, a willingness to work behalf of the organization, and a strong desire to maintain membership in the organization.

In this study, the indicators of organizational commitment refer to opinions (Porter et al., 2016), namely:

1. *Affective Commitment*

Affective commitment is the emotional attachment, identification, and engagement of employees with the organization consisting of:



- a. Pride in being part of the organization
- b. happiness working in the organization
- c. a strong desire to remain a member of the organization.

2. Continuity Commitment

Continuous commitment is an awareness of the costs associated with leaving an organization consisting of:

- a. Perception of the negative consequences of leaving the organization, b.
- b. The feeling that leaving the organization will incur personal losses.

3. Normative Commitment

Normative commitment is a feeling of obligation to remain within an organization consisting of:

- a. A sense of responsibility to stay in the organization,
- b. The belief that leaving an organization is an unethical act.

In addition to organizational commitment, employee performance is one of the most important. According to (Robbins & Judge, 2018) defines performance as the result of work produced by a person based on the requirements of the job that have been set. They emphasized that employee performance can be measured by comparing the work results achieved with the standards that have been determined by the organization. Employee performance includes effectiveness and efficiency in completing the tasks given.

According to (Bratton et al., 2021), performance is the outcome or level of success of a person as a whole during a certain period of time in carrying out tasks compared to various possibilities such as predetermined and mutually agreed upon work standards, targets, or criteria According to (Sedarmayanti & Rahadian, 2018) To measure the level of employee performance in this study using indicators formulated by (Bratton et al., 2021) namely:

- 1) Quality of work;
- 2) Working Quantity
- 3) Turnaround Time
- 4) Work effectiveness and efficiency
- 5) Initiative and creativity.
- 6) Discipline and Compliance
- 7) Communication

The purpose of this study is to investigate the influence of financial management on employee performance at the Finance and Regional Opinion Agency of Mandailing Natal Regency by considering organizational commitment as a moderation variable. It is hoped that the results of this study can provide a deeper



understanding of the factors that affect employee performance in the Regional Financial and Asset Management Agency of Mandailing Natal Regency and its potential implications for organizational performance and effectiveness. The concept of this research is as illustrated in the following conceptual framework drawing:

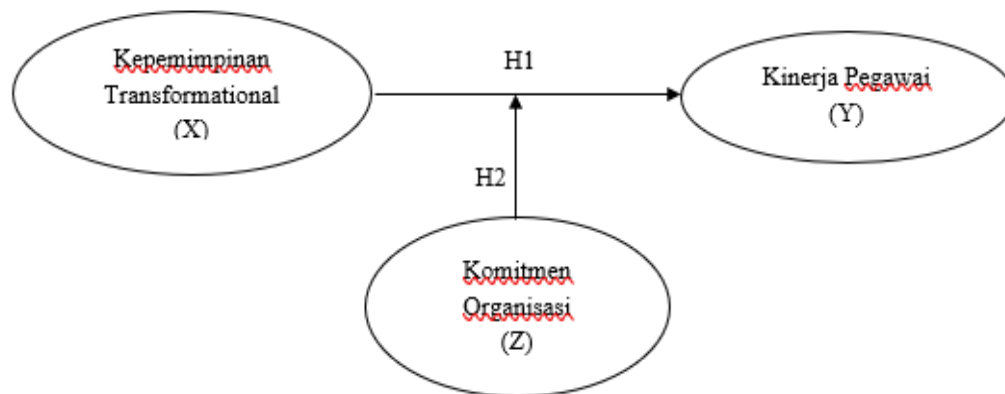


Figure 1. Conceptual Framework

2. RESEARCH METHODS

The type of research that will be used is quantitative associative, namely research that aims to determine the relationship between two or more variables (Sugiyono, 2020). In this study, the exogenous variable is Transformational Leadership (X). Meanwhile, the endogenous variables are Employee Performance (Y) and moderation variables are organizational commitment (Z):

Table 1. Number of Population

No.	Employee Status	Number (Person)
1.	ASN	37
2.	Honorary	48
	Sum	85

Source : Office of the Regional Financial and Asset Management Agency of Mandailing Natal Regency.

The sampling technique used in this study uses a purposive sampling technique. According to (Sugiyono, 2019) purposive sampling is a technique for determining samples with certain considerations. The reason for using this purposive sampling technique is because it is suitable for use for quantitative research, or studies

that do not generalize. Based on this theory, the number of samples in this study is the entire number of ASN employees totaling 85 people.

The data that will be used from this study is the data from the results of the questionnaire distributed to respondents consisting of all employees in all divisions. The data analysis technique used in this study is a quantitative data analysis method using Structural Equation Modeling (SEM) based on Partial Least Square (PLS) using SmartPLS 3.0 software.

Meanwhile, the feasibility test that will be used in this study is the outer *model* test in order to obtain *an outer loading* value that meets the requirements of *validity and reliability*. Testing the structural model (Inner model) which includes a determination coefficient test (R^2) to measure how far the model is able to explain the variation of bound variables. R^2

The Goodness fit test is used to determine the extent to which the observed data is in accordance with the theoretical distribution assumed by the model or hypothesis (Ghozali & Latan, 2015) and the hypothesis test (T-Statistic Test) which consists of a *path coefficients* test to test how the direct influence of each independent variable individually on its bound variable as well as the indirect influence of the intervening variable in influencing its independent variable on its bound variable.

This test is used to determine the direction of the relationship between variables (positive/negative). If the value is 0 to 1, then the direction of the relationship between the variables is declared positive. Meanwhile, if the value is 0 to -1, then the direction of the relationship between the variables is declared negative. A hypothesis is said to be accepted if the statistical t value is greater than the t of the table. According to (Ghozali & Latan, 2015) the criterion of t-value table is 1.96 with a significance level of 5%

3. RESULTS AND DISCUSSION

3.1 Research results

Outer Model Analysis

The outer *model* test in this study uses algorithm analysis in *SmartPLS software version 3.0*, in order to obtain *outer loading* values that meet *the validity and reliability requirements*.

1) Convergent Validity Test Results

The convergent validity of the measurement model with reflexive indicators can be seen from the correlation between the score of the item/indicator and the construction score. Based on the results for outer loading, it shows that there is an indicator that has a loading below 0.60 and is not significant. The following is presented as the results of the outer loading value in the following table.



Table 3. Outer Loading

Indicators	Outer Loading	Information
Transformational Leadership (X)		
KT1	0.798	Valid
KT2	0.923	Valid
KT3	0.909	Valid
KT4	0.883	Valid
Organizational Commitment (Z)		
KOR1	0.928	Valid
KOR2	0.945	Valid
KOR3	0.835	Valid
Employee Performance(Y)		
KP1	0.849	Valid
KP2	0.870	Valid
KP3	0.716	Valid
KP4	0.916	Valid
KP5	0.732	Valid
KP6	0.864	Valid
KP7	0.810	Valid

Source : Output Smart PLS, 2024

Based on Table 3, it can be seen that all indicators have a *loading factor* value of > 0.60. According to (Ghozali, Imam & Latan, 2015) states that the indicator is declared valid if it has a *loading factor* value of > 0.60. Thus, it can be stated that all indicators in this study are declared valid and can be carried out further research. The following is shown in the form of a structural model as shown in the following image:

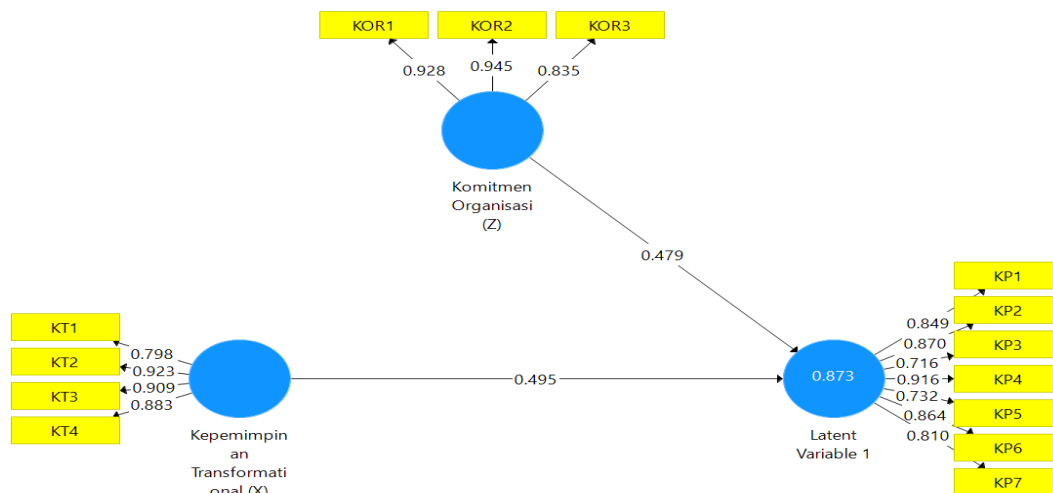


Figure 2. Outer Model Test Results

2) Discriminate Validity Test Results

The next test is to test the validity of discrimination, this test aims to determine whether a reflective indicator is a good measurement for its construction based on the principle that the indicator is highly correlated with its construction. The following are the results of cross loading from the discrimination validity test as shown in the following table.

Table 4. Discriminant Validity

Variable Indicators	Traansformational Leadership (X)	Employee Performance (Y)	Organizational Commitment (Z)
KOR1	0.732	0.864	0.928
KOR2	0.772	0.805	0.945
KOR3	0.786	0.753	0.835
KP1	0.758	0.849	0.664
KP2	0.766	0.870	0.695
KP3	0.489	0.716	0.531
KP4	0.823	0.916	0.793
KP5	0.676	0.732	0.732
KP6	0.732	0.864	0.928
KP7	0.868	0.810	0.758
KT1	0.798	0.650	0.661
KT2	0.923	0.907	0.869
KT3	0.909	0.793	0.758
KT4	0.883	0.781	0.655

Source: Smart PLS Output, 2024

Based on table 4, it can be seen that the *cross loading value* in each indicator and variable is greater than other variables and indicators, the cross loading variable of the work culture variable shows that the cross loading of the variable indicator is greater than the cross loading of other latent variables, the cross loading of the Transformational Leadership variable indicator shows that the value of the *cross loading* indicator is greater than the other latent variables, *Cross loading* of the work environment also shows a greater cross loading indicator value than the cross loading



of the latent variable. Based on this data, it can be stated discriminatively that the cross loading results are considered valid.

3) Composite reliability test results

The submission then determines the reliable value with the composite reliability of the indicator block that measures the construct. A construction value that is said to be reliable if the indigo composite reliability is above 0.60. In addition to looking at the composite reliability value, the reliable value can be seen in the variable construct value with the alpha cronbachs of the indicator block that measures the construct. A construct is declared reliable if the cronbachs alpha value is above 0.7. The following is a table of loading values for the construct of the research variables resulting from running the Smart PLS program in the following table 5.

Table 5. Construct Reliability and Validity

Indicators	Cronbach's Alpha	Composite Reliability	Average Extracted Variance (AVE)
Transformational Leadership (X)	0.902	0.932	0.774
Employee Performance (Y)	0.921	0.937	0.681
Organizational Commitment (Z)	0.886	0.930	0.817

Source: Smart PLS Output, 2024

Based on Table 5, it can be explained that the AVE value in each variable tested has a > value of 0.5, which shows that all variables in this study meet the criteria for discriminant validity. To determine the reliability in this study, the composite reliability value is used. The accepted value for the reliability level is > 0.7. Based on these criteria, it can be seen that all variables in this study have a > value of 0.70 so that it can be stated that all variables tested meet the reliability of the construct.

Structural Model Evaluation (Inner Model)

Evaluation of the structural model (inner model) is carried out to ensure that the structural model built is robust and accurate. The stages of analysis carried out in the evaluation of the structural model are seen from several indicators, namely:

1) Determination Coefficient Test Results (R2)

The determination coefficient (R2) test is used to see the influence of certain independent latent variables on the dependent latent variable whether it has a substantive influence. Based on the data processing that has been carried out using



the SmartPLS 3.0 program, the R Square value is obtained as shown in the following table.

Table 6. R Square Results

Variable	R Square	Adjusted R Square
Employee Performance (Y)	0.875	0.870

Source: Smart PLS Output, 2023

Based on table 6, it is known that the R square Adjusted value of the Employee Performance variable is 0.870 or 87.00%, which means that the influence of transformational leadership on employee performance is in a very strong category. Meanwhile, the R Square value on the employee performance variable is 0.875 or 87.50%, which means that the influence of work culture on work commitment is 87.50% and the remaining 13.50% is influenced by other variables that have not been studied.

Goodness of Fit Test Results

The Goodness of Fit test is a statistical method used to evaluate how well the tested model or statistical distribution matches the observed data. The Goodness of Fit test aims to determine the extent to which the observed data corresponds to the theoretical distribution assumed by the model or hypothesis. The goodness of fit model test can be seen from looking at the NFI value on the program. If the NFI value is > SRMR and the closer it is to 1, then the better the model (good fit). Based on the data processing that has been carried out using the SmartPLS 3.0 program, the Fit Model values are obtained as follows.

Table 7. Model Fit

	Saturated Model	Estimated Model
SRMR	0.096	0.096
d_ULS	0.965	0.975
d_G	N/a	N/a
Chi-Square	Infinite	Infinite
NFI	0.440	0.440

Source: Output Smart PLS, 2024

Based on table 7, it can be seen that the NFI value is $0.440 > 0.139$ so that it can be stated that the model in this study has sufficient *goodness of fit* and is suitable to be used to test the research hypothesis.

Hypothesis Test Results



After conducting an inner model analysis, the next thing is to evaluate the relationship between latent constructs in order to answer the hypothesis in this study. The hypothesis test in this study was carried out by looking at T-Statistics and P-Values. The hypothesis was declared accepted if the *T-Statistics value* > 1.96 and the P-Values < 0.05 . The following are the results of *Path Coefficients* of direct influence between variables as shown in the following table.

Table 8. Path Coefficients

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Value s	Result
Transformational Leadership (X) -> Employee Performance (Y)	0.425	0.404	0.166	2.563	0.012	Accepted
Organizational Commitment (Z) -> Employee Performance (Y)	0.534	0.541	0.130	4.098	0.000	Accepted
Moderating Effect 1 - > Employee Performance (Y)	0.073	0.111	0.129	0.562	0.576	Rejected

Source: Smart PLS Output, 2023

Based on the data in Table 8, it can be stated that transformational leadership has a positive and significant effect on employee performance. This can be seen from the T-statistic value of $2.563 > 1.96$ with a P-Value of $0.012 < 0.05$. This means that if transformational leadership is improved, employee performance will increase significantly. This result answers the first hypothesis that work culture has a positive and significant effect on employee performance.

On the influence of organizational commitment on employee performance, a T-statistic of $4.098 > 1.96$ was obtained with a P-Value of $0.000 < 0.05$. This means that the commitment of the organization has a positive and significant effect on employee performance. This result answers the second hypothesis statement.

Meanwhile, in the *Moderated Regression Analysis* (MRA) Test, a T-Statistic value of $0.562 < 1.96$ with a P-Value value of $0.576 > 0.05$ which means that the moderating variable, namely organizational commitment, is not able to significantly strengthen the

influence of transformational leadership on employee performance. This result does not answer the third hypothesis in this study, namely The role of organizational commitment cannot strengthen the influence of transformational leadership on employee performance at the Office of the Regional Financial and Asset Management Agency of Mandailing Natal Regency so that it can be stated that Ho is accepted and Ha is rejected or it can be stated that organizational commitment is not able to strengthen the influence of transformational leadership on employee performance at the Office of the Financial Management Agency and Regional Assets of Mandailing Natal Regency. There may be other factors outside of organizational commitment that affect the relationship between transformational leadership and employee performance that need to be further considered in future research. The following is a picture of the results of the path test:

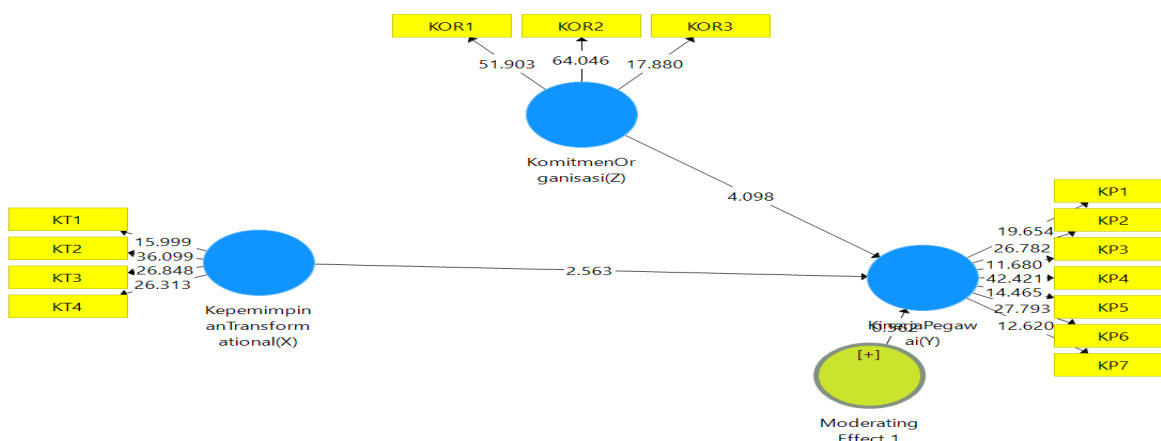


Figure 3. Path Coefficient Test Results

Discussion

Based on the results of the SEM-PLS analysis, transformational leadership is proven to have a positive and significant influence on employee performance at the Regional Financial and Asset Management Agency of Mandailing Natal Regency. This shows that a leadership style that inspires, provides a clear vision, and supports

employee development contributes to improved performance. Transformational leaders play a role in motivating employees to exceed work standards, by providing direction that spurs them to innovate and achieve better results. Previous research, such as those conducted by Djuraiddi and Laily (2020), supports these findings, where transformational leadership is consistently associated with improved employee performance because it creates a work environment conducive to individual and team development. In addition, Robbins and Judge (2018) emphasized that transformational leadership not only affects performance through motivation but also through influence on job satisfaction and employee engagement with the organization.

Transformational leadership has proven to have a positive and significant influence on organizational commitment at the Regional Financial and Asset Management Agency of Mandailing Natal Regency. This shows that transformational leadership—through elements such as a clear vision, inspirational motivation, individualized attention, and intellectual stimulation—can increase employees' emotional attachment and commitment to the organization. Transformational leadership encourages employees to feel valued, recognized, and supported in their career development, which ultimately strengthens their commitment to the organization. Research by Meyer and Allen (2015) supports these findings, showing that leadership that pays attention to the needs and development of employees can strengthen organizational commitment. Another study by Robbins and Judge (2018) also found that transformational leaders are able to create a greater sense of involvement and responsibility in employees, increasing their commitment to organizational goals.

Organizational commitment has a positive and significant influence on employee performance at the Regional Financial and Asset Management Agency of Mandailing Natal Regency. This means that when employees have a strong emotional attachment and sense of responsibility towards the organization, they tend to perform higher. Committed employees will be more motivated to contribute optimally, achieve work targets, and maintain the quality of their performance for the benefit of the organization. These findings are in line with research by Meyer and Allen (2015), which emphasized that organizational commitment plays an important role in influencing employee dedication and loyalty, which has a positive impact on productivity and performance. In addition, Robbins and Judge (2018) revealed that employees who have high commitment usually show greater initiative, have more stable motivation, and are able to achieve better work results, thus significantly



strengthening the relationship between organizational commitment and employee performance.

The organization's commitment mediates the influence of transformational leadership on employee performance at the Regional Financial and Asset Management Agency of Mandailing Natal Regency. This means that transformational leadership is more effective in improving employee performance when accompanied by a high commitment from employees to the organization. In other words, transformational leadership plays a role in building strong organizational commitment, which in turn encourages employees to work better and contribute optimally to their performance.

These findings are supported by research by Meyer and Allen (2015), which states that organizational commitment plays a key role in amplifying the positive impact of leadership styles on performance. Transformational leadership, which pays attention to employee development and creates a supportive work environment, can increase employee commitment, ultimately strengthening the relationship between leadership and performance. Research by Cerasoli et al. (2014) also shows that organizational commitment acts as an effective liaison, helping employees translate the motivation gained from transformational leadership into tangible actions that improve performance

CONCLUSIONS AND SUGGESTIONS

Conclusion

From the results of the data analysis of the research results and discussions described above, it can be concluded that:

- 1) Transformational leadership has a positive and significant influence on employee performance, with a T-statistic value of 2.563 (more than 1.96) and a P-value of 0.012 (less than 0.05). This indicates that transformational leadership significantly improves employee performance. The H1 hypothesis was accepted. Transformational leadership has proven to have a positive and significant effect on employee performance at the Regional Financial and Asset Management Agency of Mandailing Natal Regency
- 2) Organizational commitment has a positive and significant influence on employee performance, with a T-statistic value of 4.098 (more than 1.96) and a P-value of 0.000 (less than 0.05). This shows that organizational commitment plays an important role in improving employee performance. The H2 hypothesis was



accepted. Organizational commitment has a positive and significant effect on employee performance at the Regional Financial and Asset Management Agency of Mandailing Natal Regency

- 3) Organizational commitment did not significantly strengthen the influence of transformational leadership on employee performance, with a T-statistic value of 0.562 (less than 1.96) and a P-value of 0.576 (more than 0.05). This indicates that organizational commitment does not have a significant moderating role in the relationship between transformational leadership and employee performance. The H3 hypothesis was rejected. Organizational commitment does not significantly moderate the influence of transformational leadership on employee performance at the Regional Financial and Asset Management Agency of Mandailing Natal Regency

Suggestion

Based on the results of the research. The discussion and conclusions that have been explained, here are some suggestions that can be given to institutions, especially to the Regional Financial and Asset Management Agency of Mandailing Natal Regency:

1. Transformational leadership has been proven to have a positive impact on employee performance, leaders at the Regional Financial and Asset Management Agency can strengthen this leadership style by clarifying the organization's vision and goals, providing inspiration, and supporting the professional development of employees. Through leadership training, leaders are expected to be more effective in providing constructive motivation and direction to employees.
2. Organizational commitment has a significant influence on performance, organizations need to build a work culture that supports employee loyalty and engagement. Increasing employee involvement in decision-making, providing career development opportunities, and recognizing individual accomplishments are all steps that can strengthen an organization's commitment.
3. To maintain and increase employee commitment, it is recommended to develop an award program that recognizes employee contributions. These awards can be verbal appreciation, promotions, or performance-based awards. With clear and fair rewards, employees will feel more valued and more attached to the organization's goals.

4. Organizational commitment does not significantly strengthen the influence of transformational leadership on performance, it is necessary to conduct an evaluation to understand other factors that may play a role in supporting performance. Organizations can consider additional factors such as work culture, internal communication, or relevant incentives to create a more supportive work environment

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