

# The Influence of Millennial Leadership and Job Transfer Patterns on Organizational Culture and Employee Performance at KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three

Issabella Manalu<sup>1</sup>, Nur Hastuty Kesumo Wardhani<sup>2</sup>, Murtanto<sup>3</sup>

<sup>1</sup> Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Trisakti

Email: [123012504020@std.trisakti.ac.id](mailto:123012504020@std.trisakti.ac.id)<sup>1</sup>, [nurhastuti@trisakti.ac.id](mailto:nurhastuti@trisakti.ac.id)<sup>2</sup>, [Murtanto@trisakti.ac.id](mailto:Murtanto@trisakti.ac.id)<sup>3</sup>

---

## Keywords:

Millennial Leadership, Employee Performance, Job Transfer Patterns, Organizational Culture, KPP Pratama Jakarta Tanah Abang Two, KPP Pratama Jakarta Tanah Abang Three

## Abstract

Millennial leadership and job transfer patterns are considered important factors in strengthening organizational culture and improving employee performance. This study employed a quantitative approach using a survey method. The research population consisted of all employees of KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three, with a sample of 114 respondents. Data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS).

The results indicate that Millennial Leadership has a positive and significant effect on Organizational Culture, with a path coefficient of 0.448, a *t*-statistic value of 6.025, and a *p*-value of 0.000. Similarly, Job Transfer Patterns also have a positive and significant effect on Organizational Culture, with a path coefficient of 0.413, a *t*-statistic value of 5.156, and a *p*-value of 0.000.

Millennial Leadership does not have a significant effect on Employee Performance, as indicated by a path coefficient of 0.141, a *t*-statistic value of 1.471, and a *p*-value of 0.142. In contrast, Job Transfer Patterns have a positive and significant effect on Employee Performance, with a path coefficient of 0.151, a *t*-statistic value of 1.997, and a *p*-value of 0.046.

Furthermore, Organizational Culture has a positive and significant effect on Employee Performance, with a path coefficient of 0.648, a *t*-statistic value of 5.712, and a *p*-value of 0.000. Organizational Culture is also proven to mediate the relationship between Millennial Leadership and Employee Performance ( $\beta = 0.290$ ;  $t = 3.824$ ;  $p = 0.000$ ) as well as the relationship between Job Transfer Patterns and Employee Performance ( $\beta = 0.268$ ;  $t = 3.685$ ;  $p = 0.000$ ).

These findings indicate that improving employee performance within KPP Pratama is influenced not only by leadership quality and the implementation of job transfer policies but also, and more importantly, by the strength of organizational culture in internalizing the values of integrity, professionalism, synergy, service excellence, and continuous improvement.

---

## INTRODUCTION

Leadership in public sector organizations plays a crucial role in determining organizational success in achieving institutional objectives. In government organizations, leadership functions not only as a driver of administrative policies but also as a key factor in enhancing employee work effectiveness, improving the quality of public services, and creating an organizational environment that is adaptive to change (Ahidin et al., 2020). The development of modern work environments characterized by digital transformation, increasing demands for transparency, and rising public expectations regarding service quality requires government organizations to continuously adapt to

these changes (Muktamar B, 2022). This condition is also evident within the Directorate General of Taxes, particularly at KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three.

As government institutions with strategic responsibilities in managing state revenue, KPP Pratama offices are required to possess professional, competent, and effective human resources (Iskandar & Utami, 2024). Tax officers are expected not only to demonstrate technical expertise in tax administration but also to adapt to the development of technology-based service systems. To address these challenges, organizations require leadership approaches capable of creating dynamic and innovative work environments that support improved employee performance (Masduki et al., 2024).

In recent years, workplaces have experienced significant demographic changes due to the increasing dominance of the millennial generation within the workforce. Millennials exhibit characteristics distinct from previous generations, including greater openness to technology, preferences for flexible communication patterns, stronger collaborative orientations, and a greater emphasis on self-development and work–life balance (N. R. Arifin et al., 2023). These workforce characteristics require organizations to adjust their leadership approaches to align with the needs and expectations of millennial employees.

Millennial leadership has emerged as an increasingly relevant concept in modern organizational management. It refers to a leadership style characterized by adaptability, effective communication, collaboration, and openness to innovation and technological advancements (Cahyono, 2022). Millennial leaders tend to establish more participative relationships with employees while providing broader opportunities for creativity and competency development (Wibowo et al., 2025). In public sector organizations, the implementation of millennial leadership is expected to enhance employee motivation, foster conducive working environments, and improve the effectiveness of public service delivery.

Within KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three, leaders who understand the characteristics of millennial employees are increasingly important. This necessity arises because taxation systems continue to evolve alongside the digitalization of tax services. Leaders who possess effective communication skills, provide motivation, and support employee competency development are more likely to create productive and innovative working environments (Nuryani et al., 2021).

In addition to leadership, employee performance constitutes another critical factor contributing to organizational success. Employee performance refers to the extent to which employees achieve work outcomes in accordance with organizational standards and responsibilities

(Arifin, 2021). Within tax administration organizations, employee performance directly affects the quality of tax services, the effectiveness of tax administration processes, and the achievement of state revenue targets. Consequently, enhancing employee performance has become one of the primary focuses of human resource management within the Directorate General of Taxes. Employee performance is influenced by various factors, including leadership, work motivation, work environment, competencies, and human resource management systems implemented by the organization (Hermanu et al., 2024). High-performing employees generally demonstrate strong discipline, adaptability, and adequate competencies in completing assigned tasks. Such employees are also better prepared to face organizational changes and perform effectively across different job positions.

One of the human resource management strategies commonly implemented in public organizations is job transfer or job rotation. Job transfer refers to the movement of employees from one position, work unit, or geographical area to another within the organization. This practice aims to improve employee competencies, broaden work experience, reduce job boredom, and enhance organizational flexibility in managing human resources (Muktamar B, 2023). Within taxation organizations, job transfer patterns play a significant role because organizations require employees who possess multidisciplinary competencies and the ability to adapt to changes in tax regulations and administrative systems.

Through job transfers, employees gain new experiences that contribute to the enhancement of both technical and managerial capabilities. Job transfers also serve as mechanisms for career development and competency distribution across the organization (Takrim et al., 2021). However, implementing job transfer policies in public organizations often presents several challenges. Job transfers that do not align with employee competencies may decrease work motivation and negatively affect employee performance. Similarly, transfers implemented without adequate communication may generate employee resistance. Therefore, effective leadership is essential to ensure that job transfer practices are conducted objectively, transparently, and in accordance with organizational needs (Aghisna et al., 2023).

Millennial leadership has considerable potential to support the effectiveness of employee job transfer patterns. Leaders who are open and communicative are more capable of explaining the objectives of job transfers, thereby increasing employee acceptance of organizational policies (Miradji et al., 2023). Furthermore, millennial leaders tend to prioritize employee competency development, viewing job transfers not merely as position changes but as integral components of human resource development processes.

Employee performance is also associated with job transfer patterns. High-performing employees are generally offered greater opportunities for job transfers because they are perceived as possessing strong competencies and adaptability. Organizations frequently consider employee performance when making decisions regarding promotions and job placements. Therefore, employee performance may influence the implementation of job transfer patterns within organizations (Masduki et al., 2024). Based on these conditions, examining the influence of millennial leadership and job transfer patterns on organizational culture and employee performance within KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three is important. This study is expected to provide a deeper understanding of how millennial leadership and job transfer practices influence organizational culture and employee performance within tax administration organizations. The novelty of this study lies in several aspects. Previous studies have primarily focused on the relationship between job transfer patterns and employee performance, were conducted in only a single tax office, and generally adopted either quantitative approaches. In contrast, this study incorporates organizational culture as a mediating variable and involves employees from two tax offices, thereby providing more comprehensive insights into the relationships among millennial leadership, job transfer patterns, organizational culture, and employee performance.

Theoretically, this study contributes to the development of public sector human resource management literature, particularly concerning millennial leadership, organizational culture, employee performance, and job transfer practices. Practically, the findings are expected to serve as a reference for the Directorate General of Taxes in formulating more effective human resource management policies, especially in responding to changing workforce characteristics and the demands of modern digital bureaucracy. Ultimately, this study is expected to support organizations in developing more professional, adaptive, and performance-oriented human resource management systems. Through effective leadership, optimal employee performance, and appropriate job transfer practices, tax administration organizations can enhance organizational effectiveness and strengthen public trust in taxation institutions in Indonesia.

## **METHODS**

This study employed a quantitative research approach using a survey research design. Quantitative research aims to examine the relationships among variables through statistical analysis and empirical testing of predetermined hypotheses. The survey method was selected because it enables researchers to collect data from a relatively large number of respondents efficiently and systematically. The primary objective of this study was to analyze the influence of Millennial

Leadership and Job Transfer Patterns on Employee Performance, with Organizational Culture serving as a mediating variable. The study was conducted at KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three, which are administrative units under the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. The research model was tested using Structural Equation Modeling–Partial Least Squares (SEM-PLS). SEM-PLS was chosen because it is suitable for predictive research models involving multiple latent variables and mediation effects. Furthermore, SEM-PLS does not require strict assumptions regarding data normality and is appropriate for relatively moderate sample sizes.

The population of this study consisted of all employees working at KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three. These employees were selected because they represent individuals directly involved in taxation services and administrative activities within the Directorate General of Taxes. The sampling technique employed was probability sampling using a simple random sampling approach, ensuring that each member of the population had an equal opportunity to be selected as a respondent. The sample size was determined using the Slovin formula, considering the total population and the acceptable margin of error. Based on the calculation results, the final sample comprised 114 employees from both tax offices.

This study utilized primary data obtained directly from respondents through a structured questionnaire. The questionnaire consisted of statements measuring the variables under investigation, namely Millennial Leadership ( $X_1$ ), Job Transfer Patterns ( $X_2$ ), Organizational Culture ( $Z$ ), Employee Performance ( $Y$ ). Responses were measured using a four-point Likert scale, ranging from: 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree.

The questionnaire was distributed directly to employees who met the research criteria. Prior to full-scale distribution, the instrument was reviewed to ensure clarity and relevance of the measurement items. Data analysis was conducted using SmartPLS software through the assessment of both the outer model and the inner model. The outer model evaluation aimed to assess the validity and reliability of the constructs using convergent validity, discriminant validity, composite reliability, and Cronbach's alpha. Meanwhile, the inner model evaluation was performed to examine the relationships among variables through path coefficient values, R-square values, and hypothesis testing using the bootstrapping technique.

## RESULTS AND DISCUSSION

This section presents the results of the data analysis obtained from 114 employee respondents working at KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three. The analysis begins with the presentation of respondents' demographic characteristics, including gender, educational background, length of service, and job position. Furthermore, descriptive statistical analysis is provided to describe the conditions of the variables of millennial leadership, job transfer patterns, organizational culture, and employee performance based on the respondents' perceptions.

**Table 1 Respondent Characteristics**

| <b>1.1 Gender</b>                                           | <b>Frequency</b> | <b>Percent</b> |
|-------------------------------------------------------------|------------------|----------------|
| Male                                                        | 64               | 56.1           |
| Female                                                      | 50               | 43.9           |
| <b>1.2 Educational Background</b>                           | <b>Frequency</b> | <b>Percent</b> |
| Senior Hight School (SMA)                                   | 4                | 3.5            |
| Diploma 3 (D3)                                              | 29               | 25.4           |
| Bachelor's Degree (D4/S1)                                   | 54               | 47.4           |
| Master's Degree (S2)                                        | 14               | 12.3           |
| <b>1.3 Length of Service</b>                                | <b>Frequency</b> | <b>Percent</b> |
| < 5 Years                                                   | 2                | 1.8            |
| 5 - 10 Years                                                | 40               | 35.1           |
| 10 - 15 Years                                               | 25               | 21.9           |
| 15 - 20 Years                                               | 14               | 12.3           |
| 20 - 25 Years                                               | 10               | 8.8            |
| > 25 Years                                                  | 23               | 20.2           |
| <b>1.4 Jabatan</b>                                          | <b>Frequency</b> | <b>Percent</b> |
| Account Representative                                      | 60               | 52.6           |
| Functional Tax Auditor                                      | 10               | 8.8            |
| Section Head/Head of General Affairs Subdivision/Supervisor | 9                | 7.9            |
| Staff Officer                                               | 35               | 30.7           |
| <b>Total</b>                                                | <b>114</b>       | <b>100</b>     |

Based on Table 1.1, the respondents were predominantly male employees, comprising 64 individuals (56.1%), while female employees accounted for 50 respondents (43.9%). According to Table 1.2, the majority of respondents held a Bachelor's degree (D4/S1), totaling 54 individuals

(47.4%), followed by Diploma 3 (D3) graduates with 29 respondents (25.4%), Master's degree (S2) holders with 14 respondents (12.3%), Diploma 1 (D1) graduates with 13 respondents (11.4%), and Senior High School graduates with 4 respondents (3.5%). Based on Table 1.3, most respondents had 5–10 years of work experience, accounting for 40 individuals (35.1%), followed by those with 10–15 years of service totaling 25 respondents (21.9%) and those with more than 25 years of service totaling 23 respondents (20.2%). Meanwhile, according to Table 1.4, the majority of respondents held the position of Account Representative, comprising 60 individuals (52.6%), followed by Staff Officers with 35 respondents (30.7%), Functional Tax Auditors with 10 respondents (8.8%), and Section Heads/Heads of General Affairs Subdivision/Supervisors with 9 respondents (7.9%). Overall, the respondents were predominantly employees with bachelor's degrees, substantial work experience, and were primarily employed as Account Representatives.

**Table 2 Descriptive Statistics of Research Variables**

| Variables              | N   | Minimum | Maximum | Mean    | Std. Deviation |
|------------------------|-----|---------|---------|---------|----------------|
| Millennial Leadership  | 114 | 21.00   | 32.00   | 28.9123 | 3.20277        |
| Job Transfer Patterns  | 114 | 20.00   | 44.00   | 35.5877 | 6.68483        |
| Organizational Culture | 114 | 26.00   | 36.00   | 31.6579 | 3.89878        |
| Employee Performance   | 114 | 25.00   | 36.00   | 32.2544 | 3.95956        |
| Valid N (listwise)     | 114 |         |         |         |                |

Based on Table 2, the Job Transfer Patterns variable exhibited the highest mean score of 35.5877, followed by Employee Performance with a mean score of 32.2544, Organizational Culture with a mean score of 31,6579, and Millennial Leadership with a mean score of 28.9123, considering the respective score ranges of each variable. Furthermore, the standard deviation values of all variables were lower than their corresponding mean values, indicating that the data were relatively homogeneous and that respondents' responses showed limited variability. These findings suggest that respondents generally held positive perceptions regarding the implementation of millennial leadership practices, the execution of job transfer policies, organizational culture, and employee performance within KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three.

**Table 3 Convergent Validity Result Based on Outer Loadings**

|      | Organizational Culture | Millennial Leadership | Employee Performance | Job Transfer Patterns |
|------|------------------------|-----------------------|----------------------|-----------------------|
| X1.1 |                        | 0.807                 |                      |                       |
| X1.2 |                        | 0.820                 |                      |                       |

|       |       |       |       |       |
|-------|-------|-------|-------|-------|
| X1.3  |       | 0.737 |       |       |
| X1.4  |       | 0.737 |       |       |
| X1.5  |       | 0.780 |       |       |
| X1.6  |       | 0.799 |       |       |
| X1.7  |       | 0.778 |       |       |
| X1.8  |       | 0.813 |       |       |
| X2.1  |       |       |       | 0.776 |
| X2.10 |       |       |       | 0.832 |
| X2.11 |       |       |       | 0.775 |
| X2.2  |       |       |       | 0.765 |
| X2.3  |       |       |       | 0.851 |
| X2.4  |       |       |       | 0.897 |
| X2.5  |       |       |       | 0.799 |
| X2.6  |       |       |       | 0.718 |
| X2.7  |       |       |       | 0.844 |
| X2.8  |       |       |       | 0.837 |
| X2.9  |       |       |       | 0.787 |
| Y.1   |       |       | 0.905 |       |
| Y.2   |       |       | 0.916 |       |
| Y.3   |       |       | 0.884 |       |
| Y.4   |       |       | 0.824 |       |
| Y.5   |       |       | 0.908 |       |
| Y.6   |       |       | 0.808 |       |
| Y.7   |       |       | 0.865 |       |
| Y.8   |       |       | 0.909 |       |
| Y.9   |       |       | 0.897 |       |
| Z.1   | 0.814 |       |       |       |
| Z.2   | 0.818 |       |       |       |
| Z.3   | 0.848 |       |       |       |
| Z.4   | 0.794 |       |       |       |
| Z.5   | 0.843 |       |       |       |
| Z.6   | 0.878 |       |       |       |
| Z.7   | 0.871 |       |       |       |
| Z.8   | 0.802 |       |       |       |
| Z.9   | 0.819 |       |       |       |

Based on the results of the convergent validity assessment, all indicators within each construct exhibited outer loading values greater than 0.70. The highest loading factor was observed for indicator Y.2, with a value of 0.916, while the lowest loading factor was found for indicator X2.6, with a value of 0.718. Since all loading factor values exceeded the recommended minimum threshold of 0.70, it can be concluded that all research indicators are valid and adequately represent the latent variables being measured.



**Table 4 Discriminant Validity Results Based on the Fornell-Larcker Criterion**

|                        | Organizational Culture | Millennial Leadership | Employee Performance | Job Transfer Patterns |
|------------------------|------------------------|-----------------------|----------------------|-----------------------|
| Organizational Culture | 0.832                  |                       |                      |                       |
| Millennial Leadership  | 0.626                  | 0.784                 |                      |                       |
| Employee Performance   | 0.827                  | 0.611                 | 0.880                |                       |
| Job Transfer Patterns  | 0.606                  | 0.431                 | 0.604                | 0.809                 |

The results of the discriminant validity assessment using the Fornell-Larcker criterion indicate that the square root of the Average Variance Extracted (AVE) for each construct was greater than its correlations with other constructs. The square root AVE values for each construct were 0.832 for Organizational Culture, 0.784 for Millennial Leadership, 0.880 for Employee Performance, and 0.809 for Job Transfer Patterns. These findings suggest that each construct demonstrated adequate discriminant validity by exhibiting a strong ability to distinguish itself from other constructs. Therefore, the discriminant validity requirement was satisfactorily fulfilled.

**Table 5 Discriminant Validity Result Based on Cross Loading**

|       | Organizational Culture | Millennial Leadership | Employee Performance | Job Transfer Patterns |
|-------|------------------------|-----------------------|----------------------|-----------------------|
| X1.1  | 0.432                  | 0.807                 | 0.412                | 0.286                 |
| X1.2  | 0.532                  | 0.820                 | 0.510                | 0.312                 |
| X1.3  | 0.437                  | 0.737                 | 0.406                | 0.305                 |
| X1.4  | 0.452                  | 0.737                 | 0.423                | 0.349                 |
| X1.5  | 0.500                  | 0.780                 | 0.542                | 0.476                 |
| X1.6  | 0.522                  | 0.799                 | 0.515                | 0.329                 |
| X1.7  | 0.540                  | 0.778                 | 0.481                | 0.326                 |
| X1.8  | 0.491                  | 0.813                 | 0.514                | 0.310                 |
| X2.1  | 0.457                  | 0.281                 | 0.458                | 0.776                 |
| X2.10 | 0.472                  | 0.446                 | 0.472                | 0.832                 |
| X2.11 | 0.452                  | 0.461                 | 0.505                | 0.775                 |
| X2.2  | 0.595                  | 0.369                 | 0.598                | 0.765                 |
| X2.3  | 0.454                  | 0.350                 | 0.471                | 0.851                 |
| X2.4  | 0.517                  | 0.341                 | 0.548                | 0.897                 |
| X2.5  | 0.524                  | 0.418                 | 0.495                | 0.799                 |
| X2.6  | 0.456                  | 0.194                 | 0.350                | 0.718                 |
| X2.7  | 0.498                  | 0.217                 | 0.462                | 0.844                 |
| X2.8  | 0.474                  | 0.317                 | 0.478                | 0.837                 |
| X2.9  | 0.455                  | 0.408                 | 0.477                | 0.787                 |
| Y.1   | 0.747                  | 0.522                 | 0.905                | 0.521                 |
| Y.2   | 0.760                  | 0.535                 | 0.916                | 0.568                 |

|     |       |       |       |       |
|-----|-------|-------|-------|-------|
| Y.3 | 0.751 | 0.542 | 0.884 | 0.618 |
| Y.4 | 0.692 | 0.572 | 0.824 | 0.513 |
| Y.5 | 0.737 | 0.573 | 0.908 | 0.530 |
| Y.6 | 0.622 | 0.520 | 0.808 | 0.454 |
| Y.7 | 0.713 | 0.554 | 0.865 | 0.453 |
| Y.8 | 0.770 | 0.512 | 0.909 | 0.579 |
| Y.9 | 0.746 | 0.517 | 0.897 | 0.534 |
| Z.1 | 0.814 | 0.485 | 0.672 | 0.437 |
| Z.2 | 0.818 | 0.571 | 0.605 | 0.525 |
| Z.3 | 0.848 | 0.473 | 0.721 | 0.481 |
| Z.4 | 0.794 | 0.483 | 0.607 | 0.512 |
| Z.5 | 0.843 | 0.482 | 0.759 | 0.520 |
| Z.6 | 0.878 | 0.553 | 0.809 | 0.564 |
| Z.7 | 0.871 | 0.540 | 0.744 | 0.485 |
| Z.8 | 0.802 | 0.512 | 0.623 | 0.520 |
| Z.9 | 0.819 | 0.593 | 0.627 | 0.494 |

Based on the cross-loading assessment results, all indicators exhibited the highest correlation values with their respective constructs compared to other constructs in the model. For instance, indicator X1.2 demonstrated a loading value of 0.820 on the Millennial Leadership construct, which was higher than its correlations with the other constructs. Similar patterns were observed for all indicators associated with the Job Transfer Patterns, Organizational Culture, and Employee Performance variables. Therefore, it can be concluded that each indicator demonstrated adequate discriminant capability in measuring its intended construct.

**Table 6 Discriminant Validity Result Based on HTMT Value**

|                        | Organizational Culture | Millennial Leadership | Employee Performance | Job Transfer Patterns |
|------------------------|------------------------|-----------------------|----------------------|-----------------------|
| Organizational Culture |                        |                       |                      |                       |
| Millennial Leadership  | 0.672                  |                       |                      |                       |
| Employee Performance   | 0.862                  | 0.649                 |                      |                       |
| Job Transfer Patterns  | 0.637                  | 0.459                 | 0.625                |                       |

The results of the Heterotrait-Monotrait Ratio (HTMT) assessment revealed that all HTMT values were below the maximum threshold of 0.90. The highest HTMT value was observed in the relationship between Organizational Culture and Employee Performance (0.862), whereas the lowest HTMT value was found in the relationship between Millennial Leadership and Job

Transfer Patterns (0.459). These findings indicate that all constructs demonstrated satisfactory discriminant validity and could be empirically distinguished from one another.

**Table 7 Results of Reliability and Construct Validity Assessment**

|                        | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted (AVE) |
|------------------------|------------------|-------|-----------------------|----------------------------------|
| Organizational Culture | 0.944            | 0.946 | 0.953                 | 0.693                            |
| Millennial Leadership  | 0.911            | 0.913 | 0.927                 | 0.615                            |
| Employee Performance   | 0.963            | 0.965 | 0.969                 | 0.775                            |
| Job Transfer Patterns  | 0.947            | 0.949 | 0.954                 | 0.654                            |

The results of the reliability and construct validity assessment indicate that all research variables met the required criteria. Cronbach's Alpha values ranged from 0.911 to 0.963, Composite Reliability values ranged from 0.927 to 0.969, and Average Variance Extracted (AVE) values ranged from 0.615 to 0.775. All Cronbach's Alpha and Composite Reliability values exceeded the recommended minimum threshold of 0.70, while all AVE values surpassed the minimum acceptable threshold of 0.50. Therefore, it can be concluded that all constructs in this study demonstrated excellent reliability and validity, indicating that they were suitable for further structural model (inner model) evaluation.

**Table 8 Results of the Coefficient of Determination (R-Square) Test**

|                        | R Square | R Square Adjusted |
|------------------------|----------|-------------------|
| Organizational Culture | 0.531    | 0.523             |
| Employee Performance   | 0.713    | 0.705             |

Based on the results of the coefficient of determination (*R-Square*), the Organizational Culture variable obtained an *R-Square* value of 0,531, indicating that 53,1% of the variance in Organizational Culture can be explained by Millennial Leadership and Job Transfer Patterns, while the remaining 46,9% is attributable to other factors not included in the research model. Meanwhile, the Employee Performance variable yielded an *R-Square* value of 0,713 suggesting that 71,3% of the variance in Employee Performance can be explained by Millennial Leadership, Job Transfer Patterns, and Organizational Culture, whereas the remaining 28,7% is influenced by other factors beyond the scope of this study. These findings indicate that the proposed model possesses strong explanatory power.

**Table 9 Results of the Effect Size ( $f^2$ ) Assessment**

|                        | Budaya Organisasi | Kinerja Pegawai |
|------------------------|-------------------|-----------------|
| Organizational Culture |                   | 0.685           |
| Millennial Leadership  | 0.348             | 0.042           |
| Job Transfer Patterns  | 0.297             | 0.050           |

The results of the *effect size* ( $f^2$ ) assessment indicate that Millennial Leadership has a large effect on Organizational Culture, with an  $f^2$  value of 0,348, while Job Transfer Patterns demonstrate a moderate to large effect on Organizational Culture, with an  $f^2$  value of 0,297. Regarding Employee Performance, Organizational Culture exhibits a large effect, as evidenced by an  $f^2$  value of 0,685. In contrast, Millennial Leadership and Job Transfer Patterns have small effects on Employee Performance, with  $f^2$  values of 0,042 and 0,050, respectively. These findings suggest that Organizational Culture is the most influential construct in explaining Employee Performance within the proposed research model.

**Table 10 Results of the *Q-Square Predictive Relevance***

|                        | SSO      | SSE      | Q <sup>2</sup> (=1-SSE/SSO) |
|------------------------|----------|----------|-----------------------------|
| Organizational Culture | 1026.000 | 653.467  | 0.363                       |
| Millennial Leadership  | 912.000  | 912.000  |                             |
| Employee Performance   | 1026.000 | 465.382  | 0.546                       |
| Job Transfer Patterns  | 1254.000 | 1254.000 |                             |

Based on the *Q-Square*, the Organizational Culture variable obtained a *Q-Square* value of 0,363 while Employee Performance achieved a *Q-Square* value of 0,546. Both values were greater than zero, indicating that the research model possesses adequate predictive relevance. Furthermore, the higher *Q-Square* value for Employee Performance suggests that the model has strong predictive capability in explaining variations in Employee Performance based on the relationships among the variables proposed in this study.

**Table 11 Results of the Multicollinearity Test (Collinearity Statistics/VIF)**

|                        | Budaya Organisasi | Kinerja Pegawai |
|------------------------|-------------------|-----------------|
| Organizational Culture |                   | 2.132           |
| Millennial Leadership  | 1.228             | 1.656           |
| Employee Performance   |                   |                 |
| Job Transfer Patterns  | 1.228             | 1.592           |

The results of the Variance Inflation Factor (VIF) assessment indicate that all VIF values ranged from 1.228 to 2.132. These values were below the maximum threshold of 5.00, suggesting the absence of multicollinearity issues among the variables included in the research model. Therefore, the relationships among the independent variables did not generate collinearity problems that could potentially affect the estimation results of the structural model.

**Table 12 Results of the Model Fit Assessment**

|                   | <b>Saturated Model</b> | <b>Estimated Model</b> |
|-------------------|------------------------|------------------------|
| <b>SRMR</b>       | 0.066                  | 0.066                  |
| <b>d_ULS</b>      | 3.023                  | 3.023                  |
| <b>d_G</b>        | 2.627                  | 2.627                  |
| <b>Chi-Square</b> | 1336.466               | 1336.466               |
| <b>NFI</b>        | 0.719                  | 0.719                  |

|                  |       |
|------------------|-------|
| <b>rms Theta</b> | 0.144 |
|------------------|-------|

The results of the model fit assessment revealed an SRMR value of 0.066, which was below the recommended threshold of 0.08, indicating a good level of model fit. The NFI value of 0.719 suggests that the model was able to explain the empirical data adequately. In addition, the RMS Theta value of 0.144 remained within the acceptable range for PLS-SEM models. Overall, the model fit assessment results indicate that the proposed research model satisfied the required goodness-of-fit criteria and was therefore appropriate for subsequent hypothesis testing.

**Table 13 Results of the Direct Effects Analysis**

|                                                           | <b>Original Sample (O)</b> | <b>Sample Mean (M)</b> | <b>Standard Deviation (STDEV)</b> | <b>T Statistics ( O/STDEV )</b> | <b>P Values</b> |
|-----------------------------------------------------------|----------------------------|------------------------|-----------------------------------|---------------------------------|-----------------|
| <b>Organizational Culture -&gt; Employee Performance</b>  | 0.648                      | 0.653                  | 0.113                             | 5.712                           | <b>0.000</b>    |
| <b>Millennial Leadership -&gt; Organizational Culture</b> | 0.448                      | 0.457                  | 0.074                             | 6.025                           | <b>0.000</b>    |
| <b>Millennial Leadership -&gt; Employee Performance</b>   | 0.141                      | 0.140                  | 0.096                             | 1.471                           | <b>0.142</b>    |
| <b>Job Transfer Patterns -&gt; Organizational Culture</b> | 0.413                      | 0.410                  | 0.080                             | 5.156                           | <b>0.000</b>    |
| <b>Job Transfer Patterns -&gt; Employee Performance</b>   | 0.151                      | 0.143                  | 0.075                             | 1.997                           | <b>0.046</b>    |

1. The analysis results showed a t-statistic value of 6.025 and a p-value of 0.000. Since the t-statistic exceeded 1.96 and the p-value was below 0.05, the null hypothesis ( $H_0$ ) was rejected, and the alternative hypothesis ( $H_1$ ) was accepted. Therefore, Millennial Leadership has a positive and significant effect on Organizational Culture.
2. The results indicated a t-statistic value of 5.156 and a p-value of 0.000. Given that the t-statistic was greater than 1.96 and the p-value was less than 0.05, the null hypothesis ( $H_0$ ) was rejected, and the alternative hypothesis ( $H_1$ ) was accepted. Thus, Job Transfer Patterns have a positive and significant effect on Organizational Culture.
3. The analysis yielded a t-statistic value of 1.471 and a p-value of 0.142. Since the t-statistic was below 1.96 and the p-value exceeded 0.05, the null hypothesis ( $H_0$ ) was accepted, and the alternative hypothesis ( $H_1$ ) was rejected. Accordingly, Millennial Leadership does not have a significant effect on Tax Employee Performance.
4. The results demonstrated a t-statistic value of 1.997 and a p-value of 0.046. Because the t-statistic exceeded 1.96 and the p-value was below 0.05, the null hypothesis ( $H_0$ ) was rejected, and the alternative hypothesis ( $H_1$ ) was accepted. Therefore, Job Transfer Patterns have a positive and significant effect on Tax Employee Performance.
5. The analysis produced a t-statistic value of 5.712 and a p-value of 0.000. Since the t-statistic was greater than 1.96 and the p-value was less than 0.05, the null hypothesis ( $H_0$ ) was rejected, and the alternative hypothesis ( $H_1$ ) was accepted. Consequently, Organizational Culture has a positive and significant effect on Tax Employee Performance.

**Table 14 Results of the Indirect Effects Analysis**

|                                                                                      | Original<br>Sample<br>(O) | Sample<br>Mean<br>(M) | Standard<br>Deviation<br>(STDEV) | T Statistics<br>( O/STDEV ) | P<br>Values  |
|--------------------------------------------------------------------------------------|---------------------------|-----------------------|----------------------------------|-----------------------------|--------------|
| Millennial<br>Leadership -><br>Organizational Culture -<br>> Employee<br>Performance | 0.290                     | 0.299                 | 0.076                            | 3.824                       | <b>0.000</b> |
| Job Transfer Patterns -><br>Organizational Culture -<br>> Employee<br>Performance    | 0.268                     | 0.269                 | 0.073                            | 3.685                       | <b>0.000</b> |

1. The indirect effect analysis revealed a *t-statistics* value of 3,824 and *p-value* of 0,000. Since *t-statistics* > 1,96 and *p-value* < 0,05, the null hypothesis  $H_0$  was rejected, and the alternative

hypothesis H1 was accepted. Therefore, Organizational Culture mediates the effect of Millennial Leadership on Tax Employee Performance.

2. The analysis also showed a *t-statistics* value of 3,685 and *p-value* of 0,000. Given that *t-statistics* > 1,96 and *p-value* < 0,05, the null hypothesis H0 was rejected, and the alternative hypothesis H1 was accepted. Accordingly, Organizational Culture mediates the effect of Job Transfer Patterns on Tax Employee Performance.

## DISCUSSION

### The Effect of Millennial Leadership on Organizational Culture

The results of this study indicate that Millennial Leadership has a positive and significant effect on Organizational Culture within KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three. This finding is supported by a *t-statistics* value of 6,025 and *p-value* of 0,000. These results suggest that the better the implementation of millennial leadership practices, the stronger the organizational culture established within the workplace. Millennial leadership, characterized by open communication, collaboration, the utilization of technology, and adaptability to change, is capable of creating a work environment that supports the internalization of organizational values among employees.

In public sector organizations, particularly within the Directorate General of Taxes, organizational culture plays a crucial role in supporting bureaucratic reform and the digital transformation of tax administration services. Millennial leaders who serve as role models in embodying organizational values encourage employees to behave in accordance with established norms and performance standards. Through effective communication and participative leadership approaches, employees feel more valued and develop a stronger sense of involvement and commitment toward the organization, thereby strengthening the organizational culture. These findings are consistent with Transformational Leadership Theory, which posits that leaders can shape organizational culture through inspiration, motivation, and employee empowerment (Kwan, 2020).

Furthermore, the findings support the study conducted by (Lase et al., 2025) which concluded that adaptive and innovative leadership has the capacity to strengthen organizational culture and enhance employees' organizational engagement. Millennial leadership may therefore serve as an important strategy for reinforcing organizational culture within tax institutions that are currently facing the challenges of digital-based workplace transformation.

### The Effect of Job Transfer Patterns on Organizational Culture

The findings of this study indicate that Job Transfer Patterns have a positive and significant effect on Organizational Culture, as evidenced by a t-statistics value of 5,156 and p-value of 0,000. These results suggest that the implementation of job transfers conducted objectively, transparently, and based on employee competencies can strengthen organizational culture. Job transfers provide employees with opportunities to gain new experiences, understand various organizational functions, and enhance their adaptability to different work environments.

Within the context of KPP Pratama, job transfer practices constitute an integral part of human resource development strategies aimed at fostering employees with multidisciplinary competencies. Through assignments across different positions and work units, employees acquire a broader understanding of the organization's business processes, enabling them to internalize organizational values more comprehensively. In addition, job transfers facilitate the exchange of knowledge and experiences among work units, thereby promoting a collaborative organizational culture. These findings support **Agency Theory**, which suggests that organizations require effective human resource management mechanisms to ensure that employees perform in alignment with organizational objectives (Basuki, 2023). Job transfer practices serve as one such mechanism by strengthening organizational culture through the development of shared perceptions, increased employee loyalty, and enhanced integration among work units. Therefore, well-managed job transfer policies can contribute significantly to cultivating a strong and cohesive organizational culture within tax administration institutions.

### **The Effect of Millennial Leadership on Employee Performance**

The results of this study indicate that Millennial Leadership does not have a significant effect on Tax Employee Performance within KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three. This finding is evidenced by a t-statistics value of 1,471 and p-value of 0,142. indicating that the proposed hypothesis was not supported. These results suggest that although millennial leadership characteristics, such as open communication, collaboration, technological proficiency, and adaptability to change, are important managerial attributes, they do not directly contribute to improvements in employee performance. According to (Mochklas & Budiyanto, 2020) employee performance is influenced not only by leadership style but also by other factors, such as organizational culture, employee competencies, performance appraisal systems, and prevailing organizational regulations. Employees are still required to achieve established performance targets despite variations in the leadership styles adopted by their supervisors. This condition is particularly relevant in public sector organizations, where employee performance is often guided by formal procedures, performance indicators, and institutional regulations.



The findings of this study suggest that the role of millennial leadership in public organizations primarily functions as a determinant of the work environment and organizational culture rather than as a factor that directly influences employee performance (Chintya et al, 2021). These results also indicate that improving employee performance requires additional mechanisms capable of linking leadership practices with employees' work behaviors, one of which is organizational culture. The influence of leadership on employee performance appears to be more effective when mediated by a strong organizational culture. This finding is consistent with the mediation analysis conducted in this study, which demonstrated that Organizational Culture significantly mediates the relationship between Millennial Leadership and Tax Employee Performance. Therefore, fostering a positive organizational culture may enhance the effectiveness of millennial leadership in improving employee performance within tax administration institutions.

### **The Effect of Job Transfer Patterns on Employee Performance**

The results of this study indicate that Job Transfer Patterns have a positive and significant effect on Employee Performance, as evidenced by a t-statistic value of 1.997 and a p-value of 0.046. These findings suggest that the appropriate implementation of job transfer practices can enhance employees' work capabilities, thereby contributing to improved performance outcomes.

Job transfers provide employees with opportunities to gain broader work experience, develop both technical and managerial competencies, and strengthen their ability to adapt to changing work environments. Within tax administration organizations that continuously experience regulatory changes and the digitalization of service systems, adaptability has become a critical factor in supporting the successful execution of organizational duties. Employees who possess experience across various functional areas tend to have a more comprehensive understanding of the organization's business processes, enabling them to perform their tasks more effectively and efficiently. The findings of this study are consistent with the research conducted (Mutation et al., 2026) which reported that job transfers can enhance employee competencies and productivity. Furthermore, these results suggest that job transfer policies implemented objectively and based on employee competencies can serve as an important instrument for improving the quality of human resources within the Directorate General of Taxes. Therefore, well-designed job transfer programs may contribute significantly to strengthening employee capabilities and enhancing organizational performance in the public sector.

### **The Effect of Organizational Culture on Employee Performance**

The results of this study indicate that Organizational Culture has a positive and significant effect on Employee Performance, as evidenced by a t-statistic value of 5.712 and a p-value of

0.000. Furthermore, the effect size value of 0.685 demonstrates that Organizational Culture is the most dominant variable influencing Employee Performance. These findings suggest that the stronger the organizational culture embraced by employees, the higher the level of performance they exhibit. Organizational culture serves as a behavioral guideline that directs employees in carrying out their duties and responsibilities. Organizational values such as integrity, professionalism, synergy, service orientation, and continuous improvement contribute to the development of disciplined, responsible, and results-oriented work behaviors (Shodiq, 2025). In the context of the Directorate General of Taxes, a strong organizational culture is essential for maintaining the quality of public services and enhancing public trust in tax institutions. Employees whose values align with those of the organization tend to demonstrate higher levels of organizational commitment, greater work engagement, and stronger capabilities in achieving organizational objectives. Consequently, organizational culture becomes a strategic factor that can sustainably drive improvements in employee performance. These findings are consistent with organizational culture theory, which suggests that shared values and norms within an organization influence employees' attitudes and behaviors, ultimately affecting organizational outcomes. A strong organizational culture fosters a supportive work environment that encourages employees to perform effectively and contribute positively to organizational success. Therefore, strengthening organizational culture should be considered a key strategic priority for the Directorate General of Taxes in its efforts to enhance employee performance and achieve organizational excellence.

### **The Mediating Role of Organizational Culture in the Relationship between Millennial Leadership and Employee Performance**

The results of this study indicate that Organizational Culture significantly mediates the relationship between Millennial Leadership and Employee Performance, as evidenced by a t-statistic value of 3.824 and a p-value of 0.000. These findings suggest that the influence of millennial leadership on employee performance does not occur directly but rather operates through the development of a strong organizational culture.

Millennial leadership, characterized by effective communication, innovation, and collaboration, is capable of creating a work environment that facilitates the internalization of organizational values among employees (Prabawa, 2023). When a strong organizational culture is established, employees are more likely to exhibit higher levels of motivation, organizational commitment, and discipline, which ultimately contribute to enhanced performance outcomes. Given that the direct effect of Millennial Leadership on Employee Performance was found to be insignificant, whereas the indirect effect through Organizational Culture was significant, Organizational Culture can be considered to serve as a full mediator in this relationship. This

finding implies that leaders' success in improving employee performance depends substantially on their ability to cultivate a positive organizational culture. Therefore, leadership development initiatives within the Directorate General of Taxes should emphasize leaders' capabilities to foster organizational values, strengthen internal communication, and enhance employee engagement. By promoting a supportive organizational culture, millennial leadership can indirectly contribute to sustainable improvements in employee performance within tax administration institutions.

### **The Mediating Role of Organizational Culture in the Relationship between Job Transfer Patterns and Employee Performance**

The results of this study indicate that Organizational Culture significantly mediates the relationship between Job Transfer Patterns and Employee Performance, as evidenced by a t-statistic value of 3.685 and a p-value of 0.000. These findings suggest that effective job transfer practices not only enhance employees' technical capabilities but also strengthen organizational culture, which ultimately contributes to improved employee performance. Job transfers provide employees with opportunities to understand various aspects of the organization, expand their professional networks, and enhance their adaptability to organizational changes. Such experiences enable employees to internalize organizational values more deeply, thereby fostering a stronger organizational culture. A strong organizational culture subsequently becomes an important factor in promoting greater employee productivity and work effectiveness.

Since both the direct and indirect effects of Job Transfer Patterns on Employee Performance were found to be significant, Organizational Culture serves as a partial **mediator** in this relationship. This finding indicates that job transfer practices have a direct influence on improving employee competencies while simultaneously exerting an indirect effect on employee performance through the reinforcement of organizational culture. Therefore, job transfer policies within KPP Pratama should continue to be implemented objectively, transparently, and based on employee competencies to maximize benefits for both the organization and its employees. Furthermore, the findings emphasize that Organizational Culture is the most dominant factor influencing Employee Performance, whereas Millennial Leadership and Job Transfer Patterns function as driving forces that strengthen organizational culture (Putra, 2025). These results imply that efforts to enhance employee performance within KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three should focus on strengthening organizational culture through the development of adaptive leadership practices and the effective management of job transfer policies. Such initiatives are expected to foster a supportive work environment that promotes sustainable improvements in employee performance and organizational effectiveness.

## CONCLUSION

This study aimed to examine the effects of Millennial Leadership and Job Transfer Patterns on Organizational Culture and Employee Performance within KPP Pratama Jakarta Tanah Abang Two and KPP Pratama Jakarta Tanah Abang Three. The findings revealed that Millennial Leadership and Job Transfer Patterns have positive and significant effects on Organizational Culture. These results indicate that the implementation of adaptive, communicative, and collaborative leadership practices, together with objective and competency-based job transfer policies, can strengthen organizational values and foster a more supportive work environment. Therefore, both variables play important roles in developing a strong organizational culture within the Directorate General of Taxes. The results also demonstrated that Millennial Leadership does not have a significant direct effect on Employee Performance, whereas Job Transfer Patterns have a positive and significant effect on Employee Performance. These findings suggest that improvements in employee performance within public sector organizations are not solely determined by leadership style but are also influenced by other organizational factors, such as work systems, organizational culture, and employee competencies. Conversely, well-implemented job transfer practices can enhance employees' adaptability, work experience, and competencies, thereby contributing to improved performance outcomes.

Furthermore, this study confirmed that Organizational Culture has a positive and significant effect on Employee Performance and represents the most influential variable within the proposed research model. In addition, Organizational Culture was found to fully mediate the relationship between Millennial Leadership and Employee Performance and partially mediate the relationship between Job Transfer Patterns and Employee Performance. These findings suggest that an organization's success in improving employee performance largely depends on its ability to establish a strong organizational culture through effective leadership practices and appropriate job transfer management. Overall, this study highlights the strategic importance of organizational culture in enhancing employee performance within tax administration institutions. Strengthening organizational culture through adaptive leadership development and effective human resource management practices, particularly job transfer policies, may serve as a sustainable approach to improving employee performance and achieving organizational objectives within the Directorate General of Taxes.

## REFERENCE

Aghisna, A., Regita Cahyani, F. S., Saraya Putri, H., Faiz Nabhan, M., & Kusuma Putri, S. (2023).

- Millennial Leadership in the Political Aspect Method. *Jambura Journal Of Community Empowerment*. <https://doi.org/10.37411/Jjce.V4i2.2750>
- Ahidin, U., Abidin, A. Z., Halomoan, Y. K., Permatasari, R. J., & Sunarsi, D. (2020). Millennial Leadership Basic Training for Karang Taruna Kelurahan Pamulang Barat. *Baktimas : Jurnal Pengabdian Pada Masyarakat*, 2(1). <https://doi.org/10.32672/Btm.V2i1.2107>
- Al-Faryan, M. A. S. (2024). Agency Theory, Corporate Governance And Corruption: An Integrative Literature Review Approach. *Cogent Social Sciences*, 10(1). <https://doi.org/10.1080/23311886.2024.2337893>
- Arifin, A. L. (2021). The Character of Intellectual Leadership in Millennials. *Fokus Bisnis : Media Pengkajian Manajemen Dan Akuntansi*, 20(1). <https://doi.org/10.32639/Fokusbisnis.V10i1.750>
- Arifin, N. R., Aida, D. N., Saripudin, A., Yulisma, L., & Mulyanto, A. (2023). Basic Leadership and Student Organizational Training as an Effort to Improve Millennial Leadership Spirit at Galuh University. *Abdimas Galuh*, 5(2). <https://doi.org/10.25157/Ag.V5i2.11125>
- Basuki, N. (2023). Optimizing Human Capital: Effective Human Resource Management Strategies for Sustainable Organizational Growth. *Komitmen: Jurnal Ilmiah Manajemen*, 4(2), 182–192. <https://doi.org/10.15575/Jim.V4i2.28606>
- Berkovich, I. (2016). School Leaders And Transformational Leadership Theory: Time To Part Ways? *Journal Of Educational Administration*, 54(5). <https://doi.org/10.1108/Jea-11-2015-0100>
- Cahyono, E. T. (2022). Effective Leadership for Millennials. *Syntax Literate ; Jurnal Ilmiah Indonesia*, 7(2). <https://doi.org/10.36418/Syntax-Literate.V7i2.6269>
- Chintya Krisna Inggira, Suryanto, W. (2021). The Impact of Organizational Culture and Transformational Leadership on Millennial Employee Performance: Work Motivation as an Intervening Variable. *Jurnal Ilmiah, Manajemen Sumber Daya Manusia Jenius P-Issn: 2581-2769 E-Issn: 2598-9502 E*, 5(1), 195–209.
- Eaton, L., Bridgman, T., & Cummings, S. (2024). Advancing The Democratization Of Work: A New Intellectual History Of Transformational Leadership Theory. *Leadership*, 20(3). <https://doi.org/10.1177/17427150241232705>
- Hermanu, D. H., Hermanto, B. C., & Ashelawati, B. D. (2024). Millennial Leadership in Managing Older Employees: The Role of Organizational Communication *Jiip - Jurnal Ilmiah Ilmu Pendidikan*, 7(1). <https://doi.org/10.54371/Jiip.V7i1.3217>
- Husin, W. L., & Muzijat, P. (2023). The Influence of Bureaucratic Reform and Employee Engagement on Employee Performance (At Gorontalo Pratama Tax Service Office). *Akmen Jurnal Ilmiah*, 20(1). <https://doi.org/10.37476/Akmen.V20i1.3739>
- Ikbali, M., Hasanah, N., & Muliasari, I. (2020). The Influence of Remuneration, Organizational Culture, and Internal Control on Tax Employee Performance. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 1(2).
- Iskandar, J., & Utami, K. S. (2024). The Influence of Organizational Culture and Transformational Leadership on the Performance of Millennial Employees at Hijab Mart Magelang. *Jurnal Ekonomi Dan Bisnis Digital*, 01(04).
- Kwan, P. (2020). Is Transformational Leadership Theory Passé? Revisiting The Integrative Effect Of Instructional Leadership And Transformational Leadership On Student Outcomes. *Need To Fill A Position, Volume* 56,. <https://doi.org/10.1177/0013161x19861137>
- Lase, D., Absah, Y., Lumbanraja, P., Giawa, Y., & Gulo, Y. (2025). *Organizational Culture Theory: Concepts, Models, and Implications for Organizational Management*. 3, 21–45.
- Masduki, U., Kusumawati, B., Aditya, M. Y., & ... (2024). Testing the Millennial Leadership Model to Discover New Perspectives on Leadership Styles in the Industry 5.0 Era. *Prosiding University* ....
- Miradji, M. A., Wahyuni, I. S., Putri, N. M., Wulandari, B., Fadilla, A. I. F., Irawati, A. D., &

- Fardiamsyah, R. (2023). Millennial Leadership Strategies in Optimizing Work Team Potential in the Digital Communication Era: A "Merdeka" Approach.: *Jurnal Ilmiah Multidisiplin*, 1(2).
- Mochklas, E. B. & M. (2020). *Employee Performance Viewed from the Aspects of Leadership Style, Organizational Culture, and Work Motivation (Pendekatan Riset)*. Cv. Aa. Rizky.
- Muhamad Ikbāl, Nuramalia Hasanah, & Indah Muliāsari. (2021). The Impact of Remuneration, Organizational Culture, and Internal Control on the Performance of Tax Employees. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 2(1). <https://doi.org/10.21009/Japa.0201.08>
- Muktamar B, A. (2022). The Ideal Leadership Traits in the Era of Millennials. *Histeria Jurnal: Ilmiah Soshum Dan Humaniora*, 1(2). <https://doi.org/10.55904/Histeria.V1i2.341>
- Muktamar B, A. (2023). Ideal Leadership Character in the Millennial Generation Era. *Histeria Jurnal: Ilmiah Soshum Dan Humaniora*, 2(2). <https://doi.org/10.55904/Histeria.V2i2.341>
- Mutation, A., An, A. S., Of, I., Resource, H., In, M., Regional, I., & Performance, G. (2026). *Mutation As An Instrument Of Human Resource*. 5(2), 895–902.
- Nanda, A. F. D., & Purwita Sari. (2024). The Influence of Compensation, Job Satisfaction, and Work Ability on Employee Performance at the Medan Polonia Pratama Tax Service Office. *Smart International Management Journal*, 1(2). <https://doi.org/10.70076/Simj.V1i2.34>
- Nuryani, A., Kristina Hartuti, E. T., Simangunsong, R. R., Abidin, A. Z., & Jasmani, J. (2021). Pelatihan Dasar Kepemimpinan Milenial Karang Taruna Kelurahan Pamulang Barat. *Jurnal Padma: Pengabdian Dharma Masyarakat*, 1(1). <https://doi.org/10.32493/Jpdm.V1i1.9887>
- Onjewu, A. K. E., Walton, N., & Koliousis, I. (2023). Blockchain Agency Theory. *Technological Forecasting And Social Change*, 191. <https://doi.org/10.1016/J.Techfore.2023.122482>
- Pitichat, T., & Riggio, R. E. (2025). Transformational Leadership Theory. In *Leadership Theories, Frameworks, And Approaches In Practice*. <https://doi.org/10.1108/978-1-83708-948-220251020>
- Prabawa, D. C. (2023). Peran Kepemimpinan Dan Budaya Perusahaan Dalam. *Jurnal Media Akademik (Jma) Vol.2, No.11 November 2024 E-Issn: 3031-5220; Doi: 10.62281, Hal Xx-Xx Pt. Media Akademik Publisher Abu-084213.Ab.01.30.Tabun 2023*.
- Putra, T. P. (2025). Pengaruh Etika Kerja Islam, Budaya Organisasi Dan Kompetensi Terhadap Kinerja Pegawai Dalam Perspektif Islam (Studi Pada Pegawai Kantor Kecamatan Gunung Alip Kabupaten Tanggamus). *Fakultas Ekonomi Dan Bisnis Islam Universitas Islam Negeri Raden Intan Lampung*.
- Shodiq, J. (2025). *Core Value Berakhlak Aparatur Sipil Negara Sebagai Nilai-Nilai Budaya Kerja Dalam Pelayanan Publik*. 6.
- Siangchokyoo, N., Klinger, R. L., & Campion, E. D. (2020). Follower Transformation As The Linchpin Of Transformational Leadership Theory: A Systematic Review And Future Research Agenda. *Leadership Quarterly*, 31(1). <https://doi.org/10.1016/J.Leaqua.2019.101341>
- Takrim, M., Yanti, E. R., & Yuliati, D. (2021). Kepemimpinan Milenial Dalam Memperkuat Budaya Organisasi. *Jurnal Administrasi Kantor*, 9(2).
- Wibowo, T. S., Choirul, A. H., Anjani, R. P., & Rafli, R. (2025). Banyak Jalan Menuju Roma: Analisis Strategi Kepemimpinan Milenial Untuk Mencapai Keberhasilan. *Jurnal Ilmiah Multidisiplin*, 4(02). <https://doi.org/10.56127/Jukim.V4i02.1969>
- Yang, Y., Gao, S., & Huang, H. Z. (2025). Sustainability Agency Theory: A New Agency Framework For Social Enterprises. *Sustainability (Switzerland)*, 17(11). <https://doi.org/10.3390/Su17114778>