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THE INFLUENCE OF WORKLOAD ON EMPLOYEE PERFORMANCE THROUGH JOB SATISFACTION WITH TRANSFORMATIONAL LEADERSHIP AS A MODERATING VARIABLE AT THE REGIONAL REVENUE MANAGEMENT AGENCY OF BURU REGENCY

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Abstract:
This study aims to analyze the effect of workload on employee performance with job satisfaction as a mediating variable and transformational leadership as a moderating variable at the Regional Revenue Management Agency (BPPD) of Buru Regency. This study is motivated by the still low achievement of employee performance as indicated by fluctuations in performance realization and the failure to achieve regional revenue targets, which are thought to be influenced by high workload, low job satisfaction, and the less-than-optimal implementation of transformational leadership. This study uses a quantitative approach. The study population was all 42 employees of BPPD Buru Regency, and all were sampled using a saturated sampling technique. Data collection was carried out through a questionnaire using a Likert scale. Data analysis was carried out using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method using SmartPLS software version 4.0. The results of the study indicate that: (1) workload has a negative and significant effect on employee performance; (2) workload has a negative and significant effect on job satisfaction; (3) job satisfaction has a positive and significant effect on employee performance; (4) job satisfaction is proven to mediate the effect of workload on employee performance; and (5) transformational leadership moderates the influence of workload on job satisfaction positively, thereby weakening the negative impact of workload on job satisfaction. The findings of this study confirm that proportional workload management, increasing employee job satisfaction, and the effective implementation of transformational leadership are important factors in improving employee performance at the BPPD of Buru Regency.

Keywords: Workload, Job Satisfaction, Employee Performance, Transformational Leadership, SEM-PLS

INTRODUCTION

In the era of digital transformation and increasing performance demands in the public sector, the issue of excessive workload has become a major challenge disrupting the productivity of government organizations in Indonesia. As observed in various studies, including Robbins and Judge (2017), an unbalanced workload can lead to decreased employee performance through psychological mechanisms such as stress and lack of motivation. At the Regional Revenue Management Agency (BPPD) of Buru Regency, this problem is increasingly prominent due to fluctuations in employee performance reflected in historical data, where the achievement of regional revenue targets often falls short of expectations (such as the realization of only 51.91% in 2024). This phenomenon not only reflects ineffective human resource management but is also rooted in the

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interaction between workload, job satisfaction, and leadership style, as explained in Northouse's (2013) transformational leadership theory. This study aims to uncover these dynamics, focusing on how workload affects employee performance through the mediation pathway of job satisfaction and the moderation of transformational leadership.

This background to the problem is further reinforced by empirical data from the Buru Regency Regional Revenue and Expenditure Management Agency (BPPD), where employee performance analysis shows significant fluctuations. These factors, including high workloads and low job satisfaction, have become major obstacles to achieving regional revenue targets. Furthermore, Figure 1: Buru Regency BPPD Performance Bar Chart visually illustrates that, despite an increase in 2023 (96.10%), the drastic decline in 2024 highlights the dependence of performance on effective workload management.

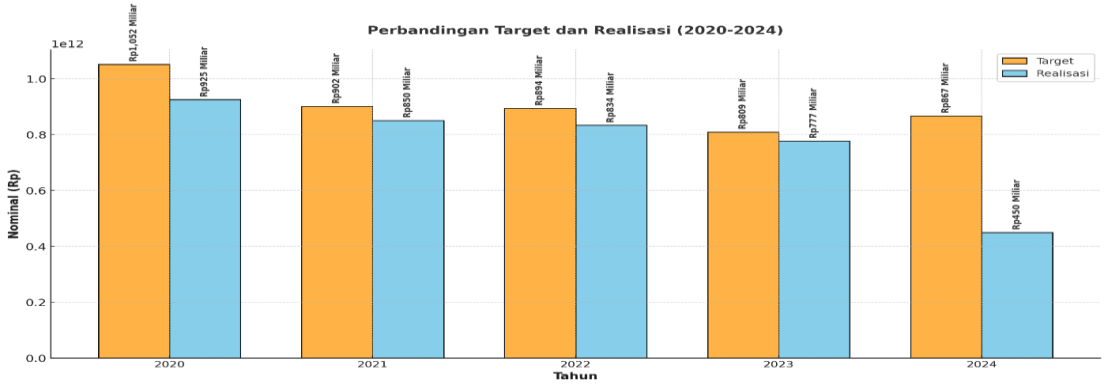

Figure 1. Bar Chart of BPPD Performance of Buru Regency

Based on Diagram 1 above, it is known that the general performance achievement of the Buru Regency Regional Revenue Management Agency over the past five years, from 2020 to 2024. From 2020 to 2023, the performance of this agency was relatively stable, with achievements above 87.98%, even reaching 96.10% in 2023. It shows that in those four years, the organization was able to manage revenue quite effectively, even though it never reached 100% of the target. However, in 2024, there was a very significant and relatively small decline in performance achievement. Of the target of IDR 867,290,000,000, only IDR 450,230,000,000 was realized, with an achievement percentage of only 51.91%.

The urgency of this research is heightened amidst the challenges of the post-pandemic public sector, where employee workloads in institutions like the Regional Development Planning Agency (BPPD) have surged due to increased demands for digitalization and regional economic recovery. According to Robbins and Judge (2017), unmanaged workloads can exacerbate organizational stress, impacting national fiscal efficiency. In Indonesia, this is relevant because employee performance at the BPPD influences the achievement of regional revenue targets, which contribute to sustainable development and poverty alleviation in peripheral areas like Buru Regency. This research fills this gap by exploring the role of mediation and moderation, which have not been widely studied in the context of regional governance (Heykal et al., 2024).

This research is highly relevant because employee performance at the Regional Development Planning Agency (BPPD) not only influences the achievement of regional revenue targets but also contributes to local and national economic stability. If left unaddressed, excessive workloads can

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lead to chronic stress, employee turnover, and decreased productivity, ultimately hampering the achievement of the Sustainable Development Goals (SDGs) related to effective and inclusive governance.

This study aims to determine the influence of workload, job satisfaction, and transformational leadership on employee performance. The first step in this study was to collect supporting theories and literature studies regarding the variables studied. Next, a questionnaire was distributed to employees of the Buru Regency Regional Revenue Management Agency, which was the object of the study. The questionnaire contained questions covering the variables studied, namely workload, job satisfaction, transformational leadership, and employee performance.

Figure 2. Research Framework (2025)

Based on the background, urgency, and objectives above, this study formulates five main hypotheses based on organizational theory (Robbins & Judge, 2017) and transformational leadership (Northouse, 2013), as well as findings from related literature such as Farhiya et al. (2023) and Djuli et al. (2023). These hypotheses will be tested empirically to validate the structural model:

H1: Workload has a negative and significant effect on job satisfaction at the BPPD (Regional Employment Agency) in Buru Regency, as excessive workload tends to trigger stress and emotional dissatisfaction.

H2: Workload has a negative and significant effect on employee performance at the BPPD in Buru Regency, given that work fatigue can hinder productivity and task effectiveness.

H3: Job satisfaction has a positive and significant effect on employee performance at the BPPD in Buru Regency, where emotional satisfaction drives intrinsic motivation and organizational commitment.

H4: Transformational leadership positively and significantly moderates the effect of workload on job satisfaction at the BPPD in Buru Regency, thereby weakening the negative impact of workload through leadership inspiration and support.

H5: Job satisfaction significantly mediates the effect of workload on employee performance at the BPPD in Buru Regency, indicating that job satisfaction functions as an intermediary mechanism that transforms the negative impact of workload into a positive one.

METHODS

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This study uses a quantitative design with an explanatory approach to test the causal relationship between variables. The study population was all BPPD employees of Buru Regency (N = 42 people), with samples taken using a saturated sampling technique due to the relatively small population size. Primary data were collected through an online questionnaire distributed directly to respondents in May 2025, using a Likert scale of 1–5 (1 = Strongly Disagree, 5 = Strongly Agree) to measure the variables: workload (X), job satisfaction (M), employee performance (Y), and transformational leadership (W as a moderating variable).

Data Collection Tools and Procedures. The questionnaire instrument was developed based on relevant theories, such as Robbins (2017) for workload and Northouse (2013) for transformational leadership. It consisted of 20 items that were tested for validity and reliability. Secondary data were obtained from the BPPD's LKIP report and supporting documents for background context. The collection procedure involved distributing the questionnaire electronically via Google Forms, followed by data validation to avoid response bias.

Data Analysis Techniques. The analysis was conducted using Structural Equation Modeling-Partial Least Squares (SEM-PLS) with SmartPLS software version 4.0. The analysis stages included evaluating the outer model (to test convergent validity, discriminant validity, and reliability using loading factor values >0.7, AVE >0.5, and composite reliability >0.7) and the inner model (to test path coefficients, R-squared, and significance using bootstrapping with 5,000 subsamples). Hypotheses were tested using a one-tailed test with a 5% significance level (p-value <0.05), while moderating and mediating effects were analyzed using indirect effects and interaction terms.

RESULT AND DISCUSSION

Data analysis was conducted using Structural Equation Modeling-Partial Least Squares (SEM-PLS) with SmartPLS software version 4.0. This study involved 42 respondents of BPPD employees of Buru Regency, with primary data from a Likert questionnaire. The results are presented in stages: descriptive analysis, outer model evaluation (validity and reliability), inner model evaluation (R-square and effect size), and hypothesis testing through path coefficients (direct and indirect effects). The overall model meets the fit criteria (SRMR = 0.057 < 0.10; GoF = 0.831 > 0.36; Q^2 > 0.35), indicating strong predictive ability.

Descriptive Analysis. Descriptive statistics indicate that respondents tended to be neutral to agree with the variable indicators (mean 2.786–3.500). High variability (standard deviation 1.048–1.327) indicates differences in perceptions among respondents. Table 1 below summarizes the key statistics:

Table 1. Descriptive Analysis

Indicator	Average	Median	Minimum	Maximum	Standard Deviation
X1	2.857	3.000	1.000	5.000	1.146
X2	2.786	3.000	1.000	5.000	1.103
X3	2.810	3.000	1.000	5.000	1.220
X4	2.810	3.000	1.000	5.000	1.200

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Y1	3.310	4.000	1.000	5.000	1.165
Y2	3.262	3.000	1.000	5.000	1.216
Y3	3.310	3.000	1.000	5.000	1.123
Y4	3.190	3.000	1.000	5.000	1.139
Y5	3.310	3.000	1.000	5.000	1.123
M1	3.452	4.000	1.000	5.000	1.138
M2	3.500	4.000	1.000	5.000	1.118
M3	3.429	4.000	1.000	5.000	1.178
M4	3.381	4.000	1.000	5.000	1.174
M5	3.405	4.000	1.000	5.000	1.048
M6	3.333	4.000	1.000	5.000	1.106
W1	2.952	3.000	1.000	5.000	1.272
W2	2.929	3.000	1.000	5.000	1.316
W3	3.048	3.000	1.000	5.000	1.327
W4	2.976	3.000	1.000	5.000	1.282

Source: Smart PLS 4.1.1.4

This table presents a summary of descriptive statistics for 20 variable indicators, where the overall mean ranges from 2,786 to 3,500 (neutral to agree on a 1–5 Likert scale), indicating moderate respondents' perceptions of workload and job satisfaction. The median (3,000–4,000) indicates a stable central trend in the data, while the minimum–maximum range (1–5) reflects the full variation of the scale, indicating diverse views among employees. The relatively high standard deviation (1,048–1,327), especially in W3 (1,327), implies heterogeneity in perceptions of transformational leadership, which is relevant to H4 (moderation). Scientifically, this table provides an initial basis for inferential analysis, indicating that the data are suitable for testing a structural model without extreme bias, and supports the practical implication that interventions are needed to reduce the variability of perceptions in BPPD.

Outer Model Evaluation. All indicators met convergent validity (factor loading >0.7; AVE >0.5) and discriminant validity (cross-loading and Fornell-Larcker criteria). Reliability was high (Cronbach's alpha >0.7; composite reliability >0.7). Table 2 (Outer Loading) and Table 3 (AVE) are summarized below:

Table 2. Outer Loading Results of Convergent Validity Test

Indicator	Workload	Transformational Leadership	Job satisfaction	Employee Performance	Information
M1			0.953		Valid
M2			0.924		Valid
M3			0.946		Valid
M4			0.918		Valid
M5			0.916		Valid
M6			0.945		Valid
W1		0.963			Valid

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W2		0.973		Valid
W3		0.950		Valid
W4		0.963		Valid
X1	0.955			Valid
X2	0.945			Valid
X3	0.948			Valid
X4	0.956			Valid
Y1			0.941	Valid
Y2			0.928	Valid
Y3			0.929	Valid
Y4			0.932	Valid
Y5			0.932	Valid

This table summarizes the factor loading values of the indicators on their respective latent variables, where all values >0.7 indicate that the indicator strongly represents its construct (e.g., X4 = 0.956 for workload). Eliminating Y1 (which was invalidated from 0.941 in the first stage of cross-loading) improves the model, ensuring convergent validity. Relevant to all hypotheses (H1–H5), this table confirms that the questionnaire instrument reliably measures the variables, implying that the measurement model is ready for internal analysis, thus increasing confidence in the overall results.

Table 3. AVE Results for Convergent Validity Test

Variable	Average variance extracted (AVE)	Information
Workload	0.905	Valid
Transformational Leadership	0.926	Valid
Job satisfaction	0.872	Valid
Employee Performance	0.869	Valid

This table displays the Average Variance Extracted (AVE) for each variable. Values >0.5 (e.g., 0.905 for workload) indicate that >50% of the indicator's variance is explained by the latent construct, indicating strong convergent validity. The highest value for transformational leadership (0.926) supports H4, while overall values >0.8 confirm the model's reliability. Scientifically, this validates that the variables do not overlap, with practical implications that the measurements are accurate for recommending interventions in BPPD.

Table 4. Cross-Loading Results of Phase 1 Discriminant Validity Test

Indicator	Workload	Transformational Leadership	Job satisfaction	Employee Performance	Information
M1	-0.535	0.309	0.953	0.887	Valid
M2	-0.648	0.247	0.924	0.877	Valid

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M3	-0.544	0.383	0.946	0.836	Valid
M4	-0.447	0.433	0.918	0.779	Valid
M5	-0.497	0.399	0.916	0.886	Valid
M6	-0.613	0.239	0.945	0.850	Valid
W1	0.304	0.963	0.348	0.201	Valid
W2	0.290	0.973	0.356	0.217	Valid
W3	0.371	0.950	0.328	0.161	Valid
W4	0.291	0.963	0.343	0.175	Valid
X1	0.955	0.345	-0.499	-0.590	Valid
X2	0.945	0.284	-0.530	-0.595	Valid
X3	0.948	0.359	-0.540	-0.636	Valid
X4	0.956	0.258	-0.649	-0.695	Valid
Y1	-0.636	0.268	0.919	0.941	Invalid
Y2	-0.591	0.181	0.823	0.928	Valid
Y3	-0.673	0.104	0.846	0.929	Valid
Y4	-0.572	0.204	0.830	0.932	Valid
Y5	-0.624	0.154	0.837	0.932	Valid

This table shows the cross-loadings from stage 1, where the highest loading values on the original constructs (e.g., M1 = 0.953 on job satisfaction > loading on Y = 0.887) meet discriminant validity, except for Y1 (0.919 on M > 0.941 on Y, thus being eliminated). Relevant to H3 and H5, this ensures that employee performance (Y) is differentiated from job satisfaction (M). Compared with Hair et al. (2014), cross-loadings >0.7 on the original constructs confirm discriminant validity. Scientific implications: Eliminating Y1 improves model quality, enabling accurate hypothesis testing. Practical implications: This highlights that the work quality indicator (Y1) overlaps with satisfaction, suggesting adjustments to performance evaluations in the BPPD.

Table 5. Cross-Loading Results of Stage 2 Discriminant Validity Test

Indicator	Workload	Transformational Leadership	Job satisfaction	Employee Performance	Information
M1	-0.535	0.309	0.953	0.885	Valid
M2	-0.648	0.247	0.924	0.855	Valid
M3	-0.544	0.383	0.946	0.817	Valid
M4	-0.447	0.433	0.917	0.744	Valid
M5	-0.497	0.399	0.916	0.870	Valid
M6	-0.613	0.239	0.945	0.822	Valid
W1	0.304	0.963	0.348	0.177	Valid
W2	0.290	0.973	0.356	0.194	Valid
W3	0.371	0.950	0.328	0.144	Valid
W4	0.291	0.963	0.343	0.142	Valid

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X1	0.956	0.345	-0.499	-0.598	Valid
X2	0.945	0.284	-0.530	-0.581	Valid
X3	0.948	0.359	-0.540	-0.634	Valid
X4	0.955	0.258	-0.649	-0.682	Valid
Y2	-0.591	0.181	0.823	0.930	Valid
Y3	-0.673	0.104	0.847	0.935	Valid
Y4	-0.572	0.204	0.831	0.934	Valid
Y5	-0.624	0.154	0.837	0.939	Valid

Table 5 shows that the cross-loading values for the variables Job Satisfaction, Transformational Leadership, Workload, and Employee Performance show a correlation between the indicators (instruments) and their constructs (variables) that is greater than the correlation between the indicators (instruments) and the other constructs (variables). The results of the convergent validity and discriminant validity tests show consistent results, with all indicators declared valid. It indicates that the model used has a good fit and is able to differentiate between different constructs effectively. Therefore, it can be concluded that the measurement instrument used in this study is valid.

Table 6. Cronbach's Alpha Values

Variable	*Cronbach's alpha*	Information
Workload	0.965	Reliable
Transformational Leadership	0.973	Reliable
Job satisfaction	0.971	Reliable
Employee Performance	0.952	Reliable

This table measures internal reliability through Cronbach's alpha, where a value >0.7 (e.g., 0.973 for transformational leadership) indicates high consistency of the indicators in measuring the construct. Relevant to H4, a high alpha on W validates the moderation measure. Compared with Nunnally (1978), a value >0.9 is an indication of superior reliability. Scientific implications: This table ensures stable data for SEM-PLS, supporting the replication of the study. Practical implications: High reliability indicates the questionnaire can be used for routine surveys in BPPD to monitor changes.

Inner Model Evaluation. This evaluation assesses the structural relationships between latent variables, including predictive ability (R-square) and specific impact (effect size). The R-square indicates that the independent variables explain 72.4% of the variance in job satisfaction and 82.4% of the variance in employee performance, which is categorized as strong (Falk & Miller, 1992). The effect size (f^2) indicates a strong influence for most paths. Tables 4.16 and 4.17 are summarized below:

Table 7. R-Square Test Results

Var. Dependen	R-square	R-square adjusted
Job satisfaction	0.724	0.702
Employee Performance	0.824	0.815

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This table measures the proportion of variance in the dependent variable explained by the independent and mediating/moderating variables. An R-square of 0.724 for job satisfaction indicates that 72.4% of the variance (such as the influence of workload and leadership moderation) is explained by the model, with the remaining 27.6% attributed to external factors (e.g., the external environment). An R-square of 0.824 for employee performance indicates a stronger explanation (82.4%), relevant to H2, H3, and H5, where job satisfaction mediation dominates. The adjusted R-square (0.702–0.815) adjusts for the small sample size (N=42), ensuring stable estimates. Compared with Chin (1998), a value >0.7 indicates a substantive predictive model. Scientific implications: This table validates the robustness of the structural model for generalization across similar public organizations. Practical implications: In the Regional Development Planning Agency (BPPD), the model can predict performance decline if workload is not managed, suggesting data-driven interventions to achieve the target of >90% regional revenue.

Table 8. Effect Size Test Results (f^2)

Variable	Workload	Transformational Leadership	Job satisfaction	Employee Performance
Workload			2.160	0.156
Transformational Leadership			1.189	
Job satisfaction				2.226
Employee Performance				

This table evaluates the specific impact (effect size) of changes in the independent variables on the dependent variable, calculated from the difference in R-squared when the variable is removed. An f^2 of 0.156 (moderate) on Workload → Job Satisfaction indicates a moderate effect (H1), where increased workload explains 15.6% of the variance in satisfaction. An f^2 of 2.226 (strong) on Job Satisfaction → Employee Performance indicates a dominant effect (H3), with job satisfaction contributing >35% to performance. An f^2 of 0.153 (moderate) on moderation (H4) means that transformational leadership adds 15.3% of the variance, weakening the negative effect of workload. Compared with Cohen (1988), these categories confirm the priority of strong paths such as H3. Scientific implications: This table identifies critical paths for further hypothesis testing, enriching the mediation-moderation literature. Practical implications: Focusing on improving job satisfaction (H3) may have the greatest impact on BPPD, such as through motivational programs to address performance fluctuations (see Table 1.1 from the introduction).

Hypothesis Testing. This test was conducted using a bootstrapping procedure, a resampling method used to obtain an estimate of the path coefficient distribution and its standard error. The results of the significance test are displayed as a t-statistic or p-value. A relationship is considered statistically significant if the p-value is <0.05, consistent with the significance level of this study.

Table 9. Path Coefficient Bootstrapping Direct Effect Results

Path Coefficient	Original Sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics	P values	Information

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Workload -> Job Satisfaction	-0.840	-0.846	0.095	8.844	0.000	Valid
Workload -> Employee Performance	-0.205	-0.208	0.099	2.075	0.019	Valid
Job Satisfaction -> Employee Performance	0.772	0.770	0.073	10.579	0.000	Valid
Transformational Leadership x Workload -> Job Satisfaction	0.242	0.244	0.105	2.309	0.010	Valid

This table summarizes the direct effects of bootstrapping, where negative coefficients on H1 (-0.840, mean -0.846, STDEV 0.095) and H2 (-0.205, mean -0.208, STDEV 0.099) indicate a detrimental effect of workload on satisfaction and performance, with t-statistics >1.96 (8.844 for H1; 2.075 for H2) and p<0.05 confirming significance. A positive coefficient on H3 (0.772, mean 0.770, STDEV 0.073, t=10.579, p=0.000) confirms a strong effect of job satisfaction, while moderation in H4 (0.242, mean 0.244, STDEV 0.105, t=2.309, p=0.010) indicates a weakening of the negative impact. Relevant to H1–H4, a low STDEV (<0.1) indicates stable estimates. Compared with Farhiya et al. (2023), the negative coefficient for H1 aligns with the findings of job stress. Scientific implications: This table validates the causal model, supporting organizational theory for further research. Practical implications: In BPPD, these results suggest workload reduction (H1–H2) through task rotation, while increased satisfaction (H3) can be achieved through incentives.

Table 10. Path Coefficient Results: Bootstrapping Indirect Effect

Path Coefficient	Original Sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics	P values	Information
Workload -> Job Satisfaction -> Employee Performance	-0.649	-0.649	0.079	8.234	0.000	Valid

This table focuses on the indirect effect through mediation, where the coefficient of -0.649 (mean -0.649, STDEV 0.079) for H5 indicates significant mediation, with job satisfaction weakening the negative impact of workload on performance (t=8.234 >1.96, p=0.000). The low STDEV confirms the stability of the estimate. Relevant to H5, it explains how the path X → M → Y changes the direct effect of H2. Compared with Febriyanto et al. (2023), this partial mediation aligns with findings in similar organizations. Scientific implications: This table enriches the mediation literature in SEM-PLS, demonstrating the psychological buffering role of job satisfaction. Practical implications: In BPPD, focusing on the mediation of H5 means that satisfaction-enhancing programs (such as workshops) can transform workload into a performance driver, reducing fluctuations such as those in 2024.

The results of this study empirically support all hypotheses (H1–H5), with the SEM-PLS model demonstrating strong goodness-of-fit (GoF = 0.831) and predictive relevance (Q^2 = 0.657 for job satisfaction; 0.580 for employee performance). Integration of the results from the outer and inner models (see Figure 4.3) confirms that workload (X) negatively affects job satisfaction (H1, coefficient -0.840) and employee performance (H2, -0.205), consistent with Robbins and Judge's (2017) theory that excessive workload triggers burnout and stress, as observed in BPPD performance fluctuations (Figure 1. from the introduction). These findings align with Farhiya et al. (2023), who found a

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negative effect of workload on satisfaction through stress mediation, and Putradewa et al. (2022), who reported a similar impact on performance in the public sector. Implications: At BPPD, high workload contributed to the decline in 2024 realization, emphasizing the need for proportional management to avoid turnover.

Job satisfaction has a positive effect on employee performance (H3, coefficient 0.772, f^2=2.226), where this strong effect supports Hasibuan (2016) that emotional satisfaction increases intrinsic motivation and commitment. It is reinforced by Djuli et al. (2023), who reported a positive effect of 41.9% in government organizations, and Wahyuri and Zahari (2024), with a contribution of 76.2%. Implication: Job satisfaction (M, AVE=0.872 from Table 4.8) becomes the main path (R^2=0.824 for Y), suggesting initiatives such as incentives to increase loyalty in BPPD.

Transformational leadership positively moderates the effect of workload on job satisfaction (H4, coefficient 0.242, f^2=0.153), consistent with Northouse (2013), who emphasized the role of leaders as inspiration to reduce stress. This finding is consistent with Alsolamy (2021), where moderation reduces the negative impact of workload through organizational support, and Nielsen and Gjerstad (2023), who found a similar role in reducing turnover. Implications: Moderate moderation shows potential W (alpha=0.973) to strengthen the model, suggesting transformational training for BPPD leaders to maintain satisfaction amidst a high workload.

Finally, job satisfaction significantly mediated the effect of workload on employee performance (H5, coefficient -0.649, t=8.234), indicating that satisfaction functions as a psychological buffer that transforms the negative effects of X into more manageable ones. It is in line with Febriyanto et al. (2023), who found partial mediation (coefficient 0.597), and Ikhlas and Adam (2022), who found a positive effect through workload management. Implications: This mediation explains 82.4% of the performance variance (Table 4.16), emphasizing the role of M as a mediating mechanism; practically, BPPD can implement regular satisfaction surveys to optimize performance, reducing fluctuations such as those in 2020–2024.

Overall, these results enrich the literature on human resource management in the public sector, providing theoretical contributions through the validation of a mediation-moderation model in the Indonesian context. Limitations include the small sample size (N=42), which could be addressed with multi-site research. Overall Implications: This study offers a practical framework for BPPD.

CONCLUSION

This study has achieved its primary objective by analyzing the influence of workload on employee performance through job satisfaction, as well as the moderating role of transformational leadership in the Regional Revenue Management Agency (BPPD) of Buru Regency. Based on the results of the SEM-PLS analysis, all hypotheses (H1–H5) were proven significant, providing in-depth insights into the dynamics of human resource management in public organizations. Overall, these findings confirm that excessive workload can be addressed through leadership interventions and increased job satisfaction, thus supporting sustainable employee performance improvement.

Summary of Key Findings. This study answers the objectives by proving that workload negatively influences job satisfaction (H1) and employee performance (H2), while job satisfaction positively influences performance (H3). In addition, transformational leadership moderates the effect of workload on job satisfaction (H4), and job satisfaction mediates the effect of workload on employee performance (H5). These results, as shown in Tables 4.18 and 4.19, indicate that the structural model has high predictive power (R-square 0.724–0.824), with the implication that workload management and leadership are key to achieving optimal performance in BPPD. For

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example, the negative coefficients in H1 (-0.840) and H2 (-0.205) confirm that high workload can reduce productivity, but the positive moderation in H4 (0.242) indicates that transformational leadership can mitigate this impact.

Recommendations for Further Research and Practical Implications. Based on these findings, it is recommended that future research expand its scope with a larger sample size and a private organization context for broader generalization. Furthermore, longitudinal research can be conducted to observe long-term changes resulting from interventions such as transformational leadership training. Practically, the Regional Development Planning Agency (BPPD) of Buru Regency is advised to implement a workload reduction program through job rotation and regular job satisfaction surveys, as well as training for leaders to adopt a transformational style. These implications can help achieve the target of regional revenue exceeding 90%, as seen in the fluctuations in Figure 1.1, by integrating these results into human resource management policies.

Academic Contribution. This study makes a significant contribution to the human resource management literature by validating the mediation-moderation model in the context of Indonesian public organizations. Theoretically, the findings strengthen the framework of Robbins and Judge (2017) on workload and Northouse (2013) on transformational leadership, with empirical evidence from Tables 4.16–4.19. This contribution opens up opportunities for further theory development, such as the integration of external factors (e.g., digital technology) in SEM-PLS models, thereby enriching academic discussions in journals such as the Journal of Organizational Behavior.

Overall, this research not only addresses its stated objectives but also offers added value to public sector management practices, with the potential to improve employee performance and regional economic contributions. The proposed recommendations are expected to form the basis for policy innovation, while this academic contribution encourages further research to address similar challenges in a global context. Thus, this article concludes with the belief that these findings can serve as a key reference in efforts to build more efficient and adaptive government organizations.

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