

The Influence of Training, Leadership Competence, and Workload on the Performance of the Riau DJP Regional Office

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ABSTRACT

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Optimal employee performance is a key factor in achieving organizational goals, including in the Regional Office of the Directorate General of Taxes (DGT) Riau which has a strategic responsibility in maximizing state revenue. However, in 2023 the performance of the Regional Office of DGT Riau has decreased and has not reached its maximum potential. This research aims to examine how job training, leadership competency, and workload influence employee performance. This study employs a quantitative approach utilizing descriptive methods. The research population consists of all 132 employees at the Riau Regional Office of the Directorate General of Taxes. Data were analyzed using the SEM-PLS. The results showed that job training and leadership competence were rated very well by respondents, amounting to 90.50% and 91.52% respectively, while workload was at a moderate level (33.79%) but still perceived positively. Hypothesis testing shows that training and leadership competence have a positive and significant effect on performance, while workload has a negative but significant effect on employee performance. The implications of these findings suggest that improving the quality of training and leadership needs to be maintained and developed to support organizational performance. On the other hand, workload management needs to be a concern so as not to negatively impact employee productivity and agency goals.

Keywords: Training, Leadership Competence, Workload, Performance of the Regional Office of the Directorate General of Taxes (DJP) Riau.

INTRODUCTION

To achieve its goals, an organization needs well-performing human resources. According to Uha (2017:212), Performance can be viewed from two perspectives: individual employee performance and overall organizational performance. Employee performance refers to the output or results achieved by an individual within the organization, whereas organizational performance reflects the collective contributions of all employees toward the organization's goals. This shows that the achievement of organizational goals is closely related to and inseparable from employees who actively contribute to achieving these goals. Performance always reflects the quality and quantity aspects of the overall work done and completed by individuals, groups, or organizations as a whole (Sinambela, 2021:481). Performance or also known as performance is defined as the final result or achievement of a task, including the entire process that occurs during the implementation of work (Wibowo, 2022:7).

The Riau Regional Office of the DGT is a unit tasked with collecting state revenue in the field of taxation. The Riau DGT Regional Office carries out its duties and responsibilities to support the tax revenue target. Based on the Organizational Performance Value (hereinafter referred to as OPV) presented in the Performance Report of the Riau DGT Regional Office for 2021 to 2023, there was a decrease in the Organizational Performance Value in 2023 compared to the previous year, as described below:



Figure 1. Organizational Performance Value at the Riau DGT Regional Office

Figure 1 shows the Organizational Performance Value of the Riau DGT Regional Office from 2021 to 2023. The Organizational Performance Value in 2021 is 106.44%, in 2022 it is 108.81%, and in 2023 it is 105.06%. Based on Figure 1, the Organizational Performance Value has decreased when compared to the performance value of the previous two years. When compared to 2022, there was a decrease of 3.75%, and when compared to 2021, there was a decrease of 1.38%. When compared to the maximum achievement of 120% as set by the Minister of Finance, overall the achievements of the NKO of the Riau DGT Regional Office over the past three years have not increased, even showing a decrease in 2023.

The organizational performance value of the Riau DGT Regional Office in the previous year has been good, but has not reached maximum realization. This can be seen from several key organizational performance indicators that have not been achieved, resulting in a decrease in the value of organizational performance in 2023, as described below:

1. Tax revenue from internal compliance testing activities.
2. Performance in the submission of Corporate and Individual Tax Return Letters (SPT).
3. Budget implementation.

This shows an anomalous condition where the achievement of the tax revenue target of the Main Performance Indicator (1a-CP) which is the main vision of the Riau DGT Regional Office has been achieved but is not followed by the achievement of the indicators below it that are supporting it (*balanced score card*). Based on the 2023 Riau DGT Regional Office Organizational Performance Report, information was obtained that there are external factors that cause Key Performance Indicators 1a-CP tax revenues to not be optimally achieved due to policies such as increasing VAT to 11% (rule changes). Based on the data of the 2022 and 2021 Performance Reports, it is stated that the achievement of optimal tax revenue is also due to policies such as the current tax policy related to the health sector and the existence of the Voluntary Disclosure Program (PPS).

The decline in organizational performance as mentioned above is also in line with the challenges that are being faced by the Riau DGT Regional Office institution, where there are still employees whose performance is not good or mediocre. The Riau DGT Regional Office annually conducts an employee performance assessment using the final results in the form of performance status from the highest order of S, A, B, C, to the lowest value of D as stipulated in the Regulation of the Director General Number 12 of 2018 concerning Performance Management. Based on data from the Riau DGT Regional Office, that in the last 3 years from 2021 to 2023, individual performance data shows an increase in employees who obtain low performance scores, where when referring to 2022 where there are 19% of employees who get a performance score of C and 12% of employees who get a performance score D. Furthermore, in 2023 there will be a slight increase, namely there are 20% of employees with a performance status of C and 15% for employees who performance status D. As stated in Per-12 of 2018, employees who obtain

performance status C and D need more guidance from the leadership, need to increase competence, provide training so that the employee can improve individual performance which will certainly support the performance of the organization. The decline in individual performance indicates that there are still many employees who have unsatisfactory performance, which has an impact on the decline in the performance of the Riau DGT Regional Office in 2023. Even from 2021, the organization's performance has never reached a maximum of 120%.

Optimal performance can help the company achieve its goals as expected, one of which can be improved through training. In his research, Widyaputri et.al (2022:100) concluded that performance is defined as the result of the work that has been achieved by employees in a certain period. Hasibuan (2020:120) states that "education and training are a process to improve the theoretical, conceptual, and moral abilities of employees". Therefore, it can be inferred that individuals who participate in structured education and training programs are likely to experience positive impacts on their personal development. will have better skills in work compared to employees who do not or have never participated in education and training at all. Education and training programs should be strategically aligned with organizational needs, foster the development of desired behaviors, and establish conditions conducive to achieving organizational objectives. This then becomes a reference in assessing individual performance and measurable programs. Training is very closely related to performance, this is in accordance with the opinion of Busro (2020:95) who reveals that "*the more often training is given according to their duties and functions, the better the performance of employees will be*". Training has been shown to have a positive relationship with performance, as evidenced by the findings of Fangiziah et al. (2023), who concluded that training significantly influences employee performance. Furthermore, Nasril et. al (2021:5) basically explained that training for employees, both talents and other employees, is needed to improve employee performance.

According to Government Regulation No. 101 of 2000 concerning Civil Servant Education and Training, Chapter I, General Provisions, Article 1 paragraph (1), the education and training of civil servants is fundamentally a teaching and learning process aimed at enhancing their work-related competencies. The regulation mandates that training must be provided by agencies to all employees with civil servant status as a way to improve the performance of civil servants.

Departing from the results of the annual survey of the *Knowing Your Employee* program that has been explained previously, it was found that there are internal problems of the Riau DJP Regional Office in the implementation of its duties, one of which is that there are still many employees who have not received training and education. Data Processed *Knowing Your Employee Subdivision* of Advocacy, Reporting and Internal Compliance, shows that there is a need for education and training for employees with data as many as 58% percent of employees need training related to tupoksi, as many as 16% of employees want career development training, as many as 3% of employees want managerial/leadership training and training outside of tupoksi, career development and managerial/leadership obtained 20% and 2% did not answer (-).

Furthermore, information was obtained that there is still a phenomenon that the limit of the Job Personal Match value at the leadership level in the Riau DJP Regional Office is below the limit of the Job Personal Match Level of the Financial Personnel and besides that based on *the Knowing Your Leader Survey* as well, around 13-16 employees feel that there are still leaders who are considered incompetent and also the fact that the JPM value that applies is below what should be, so the author considers that the competence of leaders in the Regional Office The Riau DJP is one of the most important that must be researched in order to measure its influence on performance achievements so that all obstacles in the implementation of tasks can be found solutions so that in the future it can improve the performance of employees and organizations. This is also in line with the opinion of Sary et. al (2024 :28) concludes that leaders can set goals, provide support and motivation for their members to create productive performance. Furthermore, in his research, Saputra et.al (2021:255) also emphasized that leaders who have leadership characteristics such as being able to manage themselves in the form of improving their abilities, management of networks and teams contributes to improved

employee performance, indicating that both broad and specific aspects of leadership are positively associated with performance outcomes.

Furthermore, Lisnayeti et.al (2006) stated that there is a correlation between workload and performance, which is analogous to the increasing workload of work for the work that is the responsibility of employees, it will greatly affect employee performance. Workload is a measure of work output or work output records that describe the volume obtained by a number of employees in an organization in a certain period (Moekijat, 2004). Kasmir (2019:40) states that workload or so-called *work load* is "a comparison between the total standard time to complete a work task and the total standard time multiplied by 100%". Based on the Knowing Your Employee project, one of the obstacles in carrying out tasks is due to the high workload. Furthermore, Tjibrata's research et.al. (2017) stated that workload affects performance, so the author wants to conduct research on how performance load affects the performance of the Riau DGT regional office.

RESEARCH METHODS

This research is qualified as a quantitative research method because it formulates problems using a structured, definite, and known research design from the beginning. The use of quantitative research methods, the author uses because it departs from the phenomenon by using data/based on data as in the opinion of Suharsaputra (2018:49). "Quantitative research is more systematic, planned, structured, clear from start to finish and not influenced by circumstances on the ground." (Hardani et al, 2020:238). In this study, the population amounted to 132 employees as of December 1, 2024. This study uses a *total non-probability* sampling technique. According to Sugiyono (2018:144), the meaning of total sampling is where the entire population is used as a sample, so that the sample used is all employees of the Riau DGT Regional Office which totals 132 employees as of December 1, 2024.

In conducting this research, data collection was carried out using both primary and secondary sources to ensure comprehensive and reliable results. Primary data were obtained directly from respondents through surveys or interviews, while secondary data were gathered from existing literature, official reports, and relevant databases. To maintain accuracy and objectivity, standardized instruments and procedures were utilized during the data collection process. Once the data were collected, a descriptive analysis method was applied to interpret and present the findings in a clear and systematic manner, allowing for a better understanding of the observed phenomena. The descriptive analysis in this study is to answer the training conditions, leadership competencies, workload, and employee performance overview. The results of the respondents' responses in the questionnaire are processed by categorization into continuum lines expressed in the form of percentages (%), which are processed from the results of the calculation of the measurement scale used as explained earlier, namely the likert scale.

RESULTS AND DISCUSSION

Result

The measurement of path coefficients between constructs serves to evaluate both the significance and the intensity of the relationships among variables, as well as to validate the proposed hypotheses in the research model. A path coefficient value close to +1 reflects a strong and direct positive relationship, suggesting that as one construct increases, the other tends to increase as well. Conversely, a value approaching -1 implies a strong inverse or negative relationship, indicating that an increase in one construct is associated with a decrease in the other. These coefficients provide critical insights into the directional influence and strength of the relationships within the structural model (Sarstedt et al., 2017). The results of the analysis at the internal level can be described as follows: (The value of t is calculated from the loading factor, and t is calculated from the coefficient of the direct effect path).

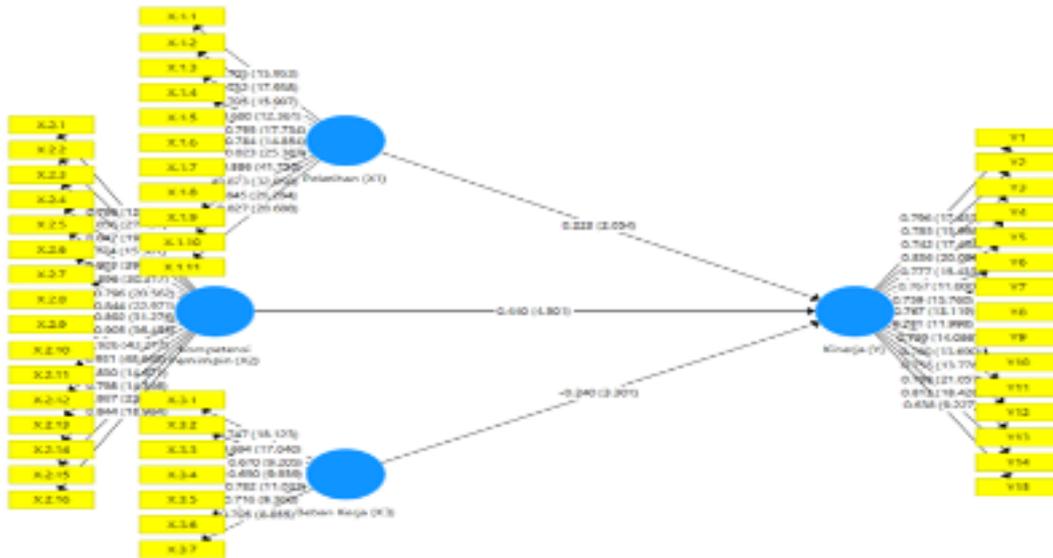


Figure 2. T Value Bootstrapping Model Diagram

Figure 2 presents the bootstrapping results, displaying the t-statistic values for the direct effect paths between latent variables. These t-values are utilized to determine the significance of the relationships among the variables.

The results of the analysis at the internal level are as follows: (The P value of the path coefficient directs the effect).

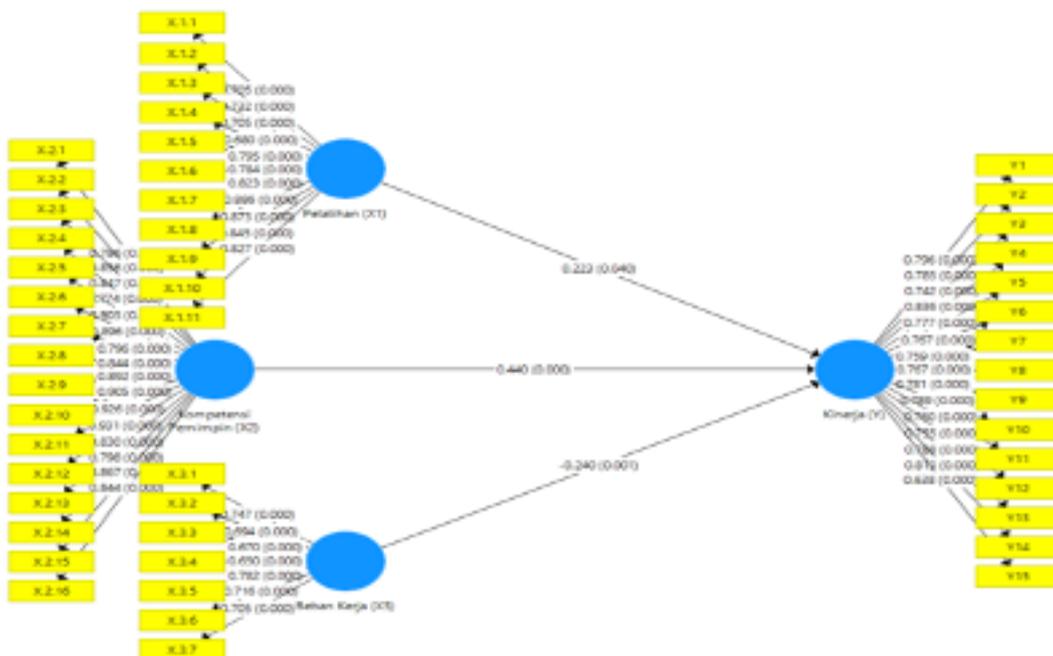


Figure 3. Bootstrapping Model Diagram P Value Direct Effect Path Coefficient

Figure 3. displays the bootstrapping results of the p-value for each direct effect path. The p-value provides information on the level of significance of the relationship between variables. The path from X1 to Y has a p-value of 0.040, X2 to Y of 0.000, and Workload (X3) to Performance (Y) of 0.001. Since all p values are below 0.05, all three paths of influence are statistically significant. This supports the results shown in Figure 2, indicating that training and leadership positively influence performance, whereas workload has a negative yet significant impact.

From the two figures above, it can be explained that the direct influence of each exogenous variable construct on the endogenous variable is as follows:

Table 1. Path Coefficients and T-statistics.

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	Statistics T (O/STDEV)	P value	Conclusion
Workload (X3) - Performance > (Y)	-0,240	-0,241	0,073	3.301 people	0,001	Receiving H1 (Significant)
Leader Competencies (X2) - Performance > (Y)	0,440	0,448	0,098	4.501 people	0.000	Receiving H1 (Significant)
Training (X1) - Performance > (Y)	0,223	0,218	0,108	2.054 year	0,040	Receiving H1 (Significant)

Source : Result Processed by the author (2025)

Based on Table 1. Above the results were obtained that the T Statistics on the variable workload on performance was 3.301, the variable of leader competence on performance was 4.501, and the training variable on performance was 2.054. Based on this, it can be concluded that the t-statistic is greater than the t table of 1.978, then all hypotheses are accepted. The P value of the workload variable on performance is 0.001; the leader's competence to performance is 0.000; training on performance of 0.040 which can be interpreted that all variables have a significant relationship. Furthermore, as shown in Table 1 above, the coefficient of the workload parameter on performance is -0.240, indicating a negative influence of workload on performance. The coefficient for leader competence is 0.440, demonstrating a positive impact of leader competence on performance. Meanwhile, the training parameter has a coefficient of 0.223, reflecting a positive effect of training on performance. So it can be concluded that the test results for each hypothesis are as follows:

1. Training

A parameter coefficient of 0.223 indicates that training positively influences performance. The associated t-statistic of 2.054 surpasses the critical t-value of 1.978, and the P-value of 0.040 is below the 0.05 significance threshold. Therefore, the null hypothesis (H0) is rejected, and the alternative hypothesis (H1) is accepted, confirming that the training variable significantly and positively affects performance.

2. Leadership Competencies in Performance.

The parameter coefficient of 0.440 indicates a positive influence of leader competence on performance. The t-statistic value of 4.051 exceeds the critical t-table value of 1.978, and the P-value of 0.000 is well below the 0.05 significance level. As a result, the null hypothesis (H0) is rejected and the alternative hypothesis (H2) is accepted. These findings confirm that the leader competency variable significantly and positively affects performance.

3. Workload to Performance.

The parameter coefficient of -0.240 indicates that workload has a negative effect on performance. The t-statistic value of 3.301 exceeds the critical t-table value of 1.978, and the P-value of 0.001 is below the significance level of 0.05. Consequently, the null hypothesis (H0) is rejected, and the alternative

hypothesis (H1) is accepted. These results demonstrate that workload has a significant negative impact on performance.

Discussion

As explained, this study uses the variables of training, leader competence, workload as independent variables and performance variables as bound variables. The results of the research on these variables have been obtained and continued with testing of indicators in Smart PLS 3.0. The following is a discussion of the research described as follows:

Training Analys

The findings clearly demonstrate that training plays a crucial role in enhancing performance. The evidence suggests that individuals who undergo training tend to show noticeable improvements in their work outcomes. This positive relationship highlights the importance of investing in skill development as a means to boost overall effectiveness. Consequently, the data supports the idea that training is not just beneficial but essential for achieving better performance levels.

These findings align with the broader understanding that effective training programs enhance employee capabilities by not only improving specific skills but also increasing motivation and job satisfaction. When training content is well-designed and operational factors such as resources and support are optimized, employees are more likely to apply new knowledge effectively, resulting in measurable improvements in overall performance. This holistic approach underscores the importance of integrating quality training with conducive work environments to achieve sustained productivity gains. Their findings emphasize that well-structured and relevant training programs, when aligned with specific job requirements and delivered within an optimal timeframe, can significantly enhance employee capabilities. The study also highlights the importance for organizations to continuously review and improve their training materials, while taking into account operational challenges that may impact the effectiveness of learning. By customizing training strategies to address both individual and organizational objectives, companies can achieve more substantial improvements in overall employee performance.

Thus, it can be concluded that training has a significant and positive impact on employee performance. Well-structured training content and adequate operational support are essential. Aligning training with job requirements and taking operational factors into consideration can enhance training effectiveness, ultimately leading to improved overall performance within the organization.

The Effect of Training on Performance

Training, as one of the independent variables in this study, was found to have an influence on the dependent variable performance with a significance level of 0.04. This finding is supported by the results of a statistical analysis using SmartPLS 3.0, where the t-statistic value of 2.054 exceeds the t-table threshold of 1.978, and the P-value of 0.040 is below the 0.05 significance level. These results indicate that improved training leads to enhanced performance, thereby contributing positively to the overall performance of the Riau DGT Regional Office. Conversely, inadequate training received by employees leads to lower performance levels. This finding aligns with the study by Azzahra et al. (2024:6), which reported a t-statistic value exceeding 1.96, a sample path coefficient of 0.339, and a p-value of 0.000 well below the 0.05 threshold. These results further support the conclusion that effective training has a significant positive impact on employee performance, Achackzai et al. (2024:13) reported a t-statistic of 6.227, a p-value of 0.001, and a path coefficient of 0.375, all indicating that training has a positive and significant effect on performance. This aligns with Busro's (2020:95) statement that "the more frequently training is provided according to tasks and functions, the better the employees' performance." The positive relationship between training and performance is further supported by the study of Fangziah et al. (2023), which confirmed that training significantly impacts performance. Furthermore, Dharmiko et al. (2017:5) also emphasized the significant relationship between training and performance. Based on this, it can be concluded that organizations must carefully consider their training programs, including the methods and styles used, the trainees involved, the training materials,

and the instructors. Attention to these aspects is essential to ensure that training positively impacts both organizational performance and the performance of individual employees.

Based on the results of the descriptive analysis obtained from the processing of respondent response recapitulation data, the training score obtained an average percentage of 90.50% which is included in the very good category. Basically, it is an accommodating training, based on the results of discussions with the Head of the Personnel Subdivision regarding the results of the research, information was obtained that training is something that gets attention because the demand for training is always increasing. However, even though the interest of employees who request training is always high, employees who take part in training still cannot be appointed carelessly because the institution needs to select their needs and capacity, and adjust to the available funds. The Head of the Personnel Subdivision also stated that with efficiency in 2025, changes in terms of employee training methods that should be face-to-face will be changed to online training. This sometimes gets complaints from some employees, where employees feel that face-to-face training is much more fun than non-face-to-face training, where attending face-to-face training is a "whole" place for employees to take part in training while refreshing their minds. Online training is often unfocused because it still has to complete routine work, causing a divided focus.

Analysis of Leadership Competency at the Riau DGT Office

Based on the descriptive analysis for the leader competency variable, it was found that most of the respondents' responses regarding the leader competency variable were very good (91.52%). As the researcher discussed with the Head of the Personnel Subdivision in the results of this study, the respondents' responses to the leader competency variable are inseparable because the level of leader position has indeed been selected through the talent management program since 2019. The talent management program implemented by the DGT since 2019 has proven effective in producing competent leaders. These leaders are meticulously chosen and assessed through a rigorous talent management process that mandates mastery of nine key managerial competencies at the leadership level, as specified in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 38 of 2017. These competencies encompass integrity, cooperation, communication, results orientation, public service, self and others' development, change management, and decision-making. Furthermore, to ensure continuous growth and effectiveness, each leader is subjected to a comprehensive competency assessment every three years, allowing for ongoing monitoring and evaluation of their professional development.

The Influence of Leader's Competence on Performance

Based on the data analysis, the research variable showed a parameter coefficient of 0.440, indicating a positive influence of leader competence on performance. The t-statistic value of 4.051 exceeds the critical t-table value of 1.978, and the P-value of 0.000 is less than 0.05. Therefore, the null hypothesis (H_0) is rejected, and the alternative hypothesis (H_2) is accepted. These findings confirm that leader competence has a significant positive effect on performance. The findings indicate that the higher the competence of a leader, the better employee performance. This effect can occur because competent leaders are able to provide clear direction, serve as role models, make strategic decisions appropriately, and are able to motivate and inspire their subordinates. Leaders with good competence also tend to have high communication, empathy and conflict management skills, thus creating a conducive and productive work environment. In addition, leader competence is also closely related to the ability to manage teams, provide constructive feedback, and identify the potential and development needs of employees. With effective support and leadership, employees will feel valued, motivated, and have clarity of work goals, which in turn encourages improved performance from employees.

This finding is consistent with previous studies by Nair et al. (2022) and Bor et al. (2021), which also found that leader competence positively influences employee performance. Therefore, it can be concluded that to maximize organizational performance, organizations must prioritize enhancing the competence of their leaders in managing both the organization and their subordinates effectively.

Workload Analysis

The workload received a response to the workload at the Riau DGT Regional Office included in the low coverage of 33.79%. This means that employees at the Riau DGT Regional Office have a positive view of the work environment of the Riau DGT Regional Office which pays attention to the workload of employees. If guided by the phenomenon of Chapter I, where it can be seen that the work target of employees of the Riau DGT Regional Office has increased, then it cannot be categorized that the workload given is high and there is a shortage of employees in the Riau DGT Regional Office, nor can it be concluded that the workload in the Riau DGT Regional Office is high.

The Effect of Workload on Performance

Workload is one of the variables examined in this study. Based on the SEM data analysis, a t-statistic value of 3.301 was obtained, exceeding the t-table value of 1.978, with a P-value of 0.001, which is less than 0.05. The parameter coefficient was -0.24, indicating a negative effect of workload on performance. Therefore, the null hypothesis (H₀) is rejected, and hypothesis H₃ is accepted. These results lead to the conclusion that workload has a significant negative impact on employee performance, meaning that as employees experience higher workloads, their performance tends to decline. Excessive workload can cause physical and mental fatigue, stress, decreased concentration, and reduced motivation in completing tasks. When employees have to complete a volume of work that is not proportional to the capacity or time available, the effectiveness of employee work can be disrupted. In addition, poorly managed workloads can also result in reduced quality of work and increased potential for errors. In the long run, this condition can lead to burnout and decreased loyalty to the organization, thus disrupting employee performance.

This is further supported by the research of N. Maulida et al. (2020:97), Rizki Praditia et al. (2023:5), Aris Munandar et al. (2022:356), Priyandi et al. (2020:379), and Ulva A. et al. (2025:10), all of which conclude that workload has a negative and significant effect on performance. Therefore, if an organization aims to maximize its overall performance, it is essential to monitor and manage employee workloads to prevent them from becoming excessive.

CONCLUSION

Based on the results of research on the performance of the Regional Office of DGT Riau involving 132 respondents, it was found that the training provided had been carried out very well (90.50%), as well as leadership competence which was rated very well (91.52%). Although workload is at a moderate level (33.79%), it is still positively perceived by employees. Hypothesis testing results show that training and leadership competence have a positive and significant influence on employee performance, while workload has a negative but significant influence. These findings imply that improving the quality of training and leadership needs to be maintained and developed, while workload management needs to be considered so as not to reduce employee productivity. This study has limitations in that the number of respondents is limited to one work area, namely the Riau DGT Regional Office, so the results may not necessarily be generalized to other DGT regions. In addition, the variables studied are still limited to training, leadership competence, and workload. Therefore, it is recommended that future research cover a wider work area and consider other variables such as work motivation, job satisfaction, and organizational culture to gain a more comprehensive understanding of the factors that influence employee performance.

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