

The influence of work-life balance and transformational leadership on employee performance with job satisfaction as a mediating variable in the finance, accounting, and tax division of PT XYZ

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Abstract

The present study aims to analyze the influence of Work-Life Balance and Transformational Leadership on Employee Performance with Job Satisfaction as a mediating variable. The population of this study consisted of 65 permanent employees in the Finance, Accounting, and Tax Divisions of PT XYZ. The saturation sampling method was employed, whereby the entire population was selected as research respondents. The present study employed a quantitative approach utilizing a survey method, with a questionnaire as the research instrument based on a five-point Likert scale. Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS version 4. The findings of the study demonstrate that Work-Life Balance has a positive and significant impact on Employee Performance and Job Satisfaction. Job Satisfaction also has a positive and significant effect on Employee Performance. Conversely, Transformational Leadership has no significant impact on Employee Performance or Job Satisfaction. Furthermore, Job Satisfaction has been found to be unable to mediate the effect of Work-Life Balance on Employee Performance and the effect of Transformational Leadership on Employee Performance.

Keywords: Work-life balance; transformational leadership; job satisfaction; employee performance

1. Introduction

Human resources play an important role in achieving organizational goals, given that employees are directly involved in the execution of organizational activities and the realization of predetermined targets. Employee performance is an important indicator of organizational effectiveness since optimal performance can support organizational objectives, while suboptimal performance may hinder their achievement (Robbins & Judge, 2022). Employee performance may be determined by various individual and organizational factors, including working conditions, leadership, and employees' psychological conditions (Luthans, 2021).

The significance of employee performance is further evident within the Finance, Accounting, and Tax Division of PT XYZ, a management consulting company operating in the fields of accounting, taxation, and finance. Employees in these divisions are required to maintain accuracy, discipline, analytical skills, and effective time management in completing their responsibilities. As presented in Table 1, an examination of the company's internal Key Performance Indicator (KPI) data for the period of 2022–2024 reveals fluctuations in employee performance.

Table 1. Employee performance (KPI) recapitulation of the finance, accounting, and tax division of PT XYZ

Period	Number of Employees	Average KPI Score	Category
2022	65	83.50	Good
2023	65	76.35	Fair
2024	65	78.90	Fair

Source: Human Capital Team of PT XYZ, internal data (2026).

The data demonstrate a decline in employee performance from 2022 to 2023, with only partial recovery observed in 2024. Despite an increase in the average KPI score increased from 76.35 in 2023 to 78.90 in 2024, this figure remained below the achievement of 2022 and therefore categorized as fair. This condition indicates that employee performance has consistently not reached the good category; therefore further examination of factors that may influence employee performance is required.

One factor that may influence employee performance is Work-Life Balance, which reflects employees' ability to manage work and personal responsibilities appropriately. Furthermore, Transformational Leadership may influence employee performance through leaders' ability to inspire,

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motivate, and support employees in achieving organizational goals. Job satisfaction may also play an important role because employees who are satisfied with their work may demonstrate greater motivation and commitment in carrying out their responsibilities.

A pre-survey was conducted involving 20 permanent employees in the Finance, Accounting, and Tax Division of PT XYZ to obtain an initial overview of employees' perceptions regarding Work-Life Balance, Transformational Leadership, Job Satisfaction, and Employee Performance. The findings indicated variations in employees' perceptions of the variables examined, providing an initial basis for further investigation.

Previous studies have reported inconsistent findings regarding the relationships among the variables. Adhitarma and Adnyani (2023) found that Work-Life Balance has a positive and significant effect on Employee Performance, whereas Aisyah et al. (2023), Sutanto et al. (2024), and Putri and Hidayat (2024) reported different findings. Similarly, Futri et al. (2023) and Inombi et al. (2024) observed a positive and significant effect of Transformational Leadership on Employee Performance, while Dinora and Utami (2025) and Hidayat and Nasution (2023) found no significant direct effect. Furthermore, Mariyatha et al. (2023) and Futri et al. (2023) found that Job Satisfaction positively and significantly affects Employee Performance.

These inconsistencies indicate a research gap concerning the relationships among Work-Life Balance, Transformational Leadership, Job Satisfaction, and Employee Performance. In particular, the inconsistent findings regarding the direct effects of Work-Life Balance and Transformational Leadership on Employee Performance provide an opportunity to examine the role of Job Satisfaction as a mediating variable. Research examining these relationships among employees in the Finance, Accounting, and Tax Division of a management consulting company also remains limited.

Based on the identified phenomenon and research gap, the present study aims to examine the influence of Work-Life Balance and Transformational Leadership on Employee Performance, with Job Satisfaction as a mediating variable, among employees in the Finance, Accounting, and Tax Division of PT XYZ.

2. Literature Review

2.1. Work-life balance

Work-Life Balance refers to an individual's capacity to effectively manage and balance responsibilities across both their professional and personal domains. Greenhaus and Allen (2021) explain that Work-Life Balance reflects the extent to which an individual's professional and personal domains can be managed harmoniously without creating excessive conflict between the two. Meanwhile, Greenhaus and Allen (2021) view Work-Life Balance as an individual's ability to manage the demands of professional and personal domains, thereby fostering a satisfactory balance between the two roles. Based on these perspectives, Work-Life Balance can be defined as an individual's ability to manage time, energy, and responsibilities between professional and personal domains in

a balanced manner. The dimensions of Work-Life Balance utilized in this study are derived from Greenhaus and Allen's (2021) theoretical framework, encompassing work interference with personal life, the enhancement of work and personal life, and satisfaction with balance.

2.2. Transformational leadership

Transformational Leadership refers to a leadership style that emphasizes the ability of leaders to inspire, motivate, and encourage employees to achieve organizational goals that go beyond their individual interests. Bass and Riggio (2023) explain that Transformational Leadership is a leadership process in which leaders influence employees by increasing their awareness of organizational goals and encouraging them to prioritize collective interests over individual interests. Furthermore, Bass and Riggio (2023) state that transformational leaders encourage their employees to develop their potential, provide support, and create motivation to achieve organizational objectives. Based on these perspectives, Transformational Leadership can be defined as a leadership style that inspires and motivates employees to achieve organizational goals while encouraging their development and involvement. The dimensions of Transformational Leadership utilized in this study are derived from the theoretical framework proposed by Bass and Riggio (2023), including idealized influence, inspirational motivation, and individualized consideration.

2.3. Job satisfaction

Job Satisfaction refers to the positive feelings and level of satisfaction experienced by employees regarding their work and the various aspects associated with it. Luthans (2021) explains that Job Satisfaction represents an individual's positive emotional response to the evaluation of their work and work experiences. Hanaysha (2023) explains that Job Satisfaction reflects employees' positive attitudes and feelings towards their roles and the conditions associated with their work. Based on these perspectives, Job Satisfaction can be defined as the positive feelings and satisfaction experienced by employees in relation to their work and its various aspects. The dimensions of Job Satisfaction utilized in this study are derived from the works of Luthans (2021) and Hanaysha (2023), encompassing the work itself, salary and compensation, and working conditions.

2.4 Employee performance

Employee Performance refers to the work results achieved by employees in carrying out the tasks and responsibilities as assigned by an organization. Bernardin and Russell (2021) define employee performance as a record of the results obtained from a particular job function or activity during a certain period. In contrast, Robbins and Judge (2022) state that employee performance reflects the level of an individual's success in carrying out the role assigned by the organization. Furthermore, Hanaysha (2023) explains that employee performance is reflected in the achievement of work outcomes in accordance with the responsibilities and objectives

established by the organization. Based on these perspectives, Employee Performance can be defined as the results achieved by employees in the execution of their duties and responsibilities in accordance to the standards and objectives established by the organization. The dimensions of Employee Performance utilized in this study are derived from the works of Bernardin and Russell (2021) and Hanaysha (2023), including both work quality and quantity.

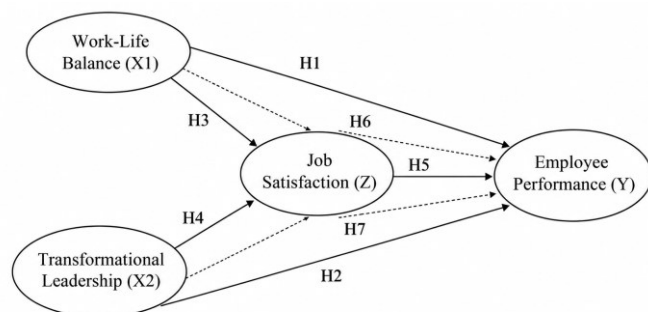


Fig. 1. Conceptual model

Source: Authors' elaboration based on the literature review, 2026.

Description:

1. The independent variables are represented by the symbol (X), comprising:
X1: Work-Life Balance
X2: Transformational Leadership
2. The mediating variable is represented by the symbol (Z):
Z: Job Satisfaction
3. The dependent variable is represented by the symbol (Y):
Y: Employee Performance

Based on the conceptual model as presented in Fig. 1, the hypotheses were proposed as follows:

- H1: Work-Life Balance has a positive and significant effect on Employee Performance.
H2: Transformational Leadership has a positive and significant effect on Employee Performance.
H3: Work-Life Balance has a positive and significant effect on Job Satisfaction.
H4: Transformational Leadership has a positive and significant effect on Job Satisfaction.
H5: Job Satisfaction has a positive and significant effect on Employee Performance.
H6: Job Satisfaction mediates the effect of Work-Life Balance on Employee Performance.
H7: Job Satisfaction mediates the effect of Transformational Leadership on Employee Performance.

3. Method

The present study was conducted at PT XYZ, a management consulting service company located in Penjaringan District, North Jakarta, from February 2026 to June 2026. The research design applied was causal research, which aims to examine the cause-and-effect relationship between independent and dependent variables (Sugiyono, 2019). The quantitative descriptive analysis approach was

utilized to analyze the data and test the formulated hypotheses (Sugiyono, 2019).

The population of this study comprised 65 employees from the Finance, Accounting, and Tax Divisions of PT XYZ. A saturated sampling technique was employed, in which all members of the population were included as research respondents (Sugiyono, 2019). Thus, the total sample comprised 65 employees. Data was collected using questionnaires containing statements related to Work-Life Balance, Transformational Leadership, Job Satisfaction, and Employee Performance. The questionnaire employed a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

The data were analyzed using the Partial Least Squares (PLS) method with the assistance of SmartPLS version 4 software. The analysis included both descriptive analysis and evaluation of the measurement model (outer model) and structural model (inner model) to examine the relationships among the research variables.

4. Results And Discussion

4.1. Results

The demographic profile of the 65 respondents is presented in Table 2, including gender, age, educational background, and length of employment.

Table 2. Demographic profile of the sample

Demographic Characteristics	Category	Frequency	Percentage
Gender	Male	29	44.6%
	Female	36	55.4%
Age	20–30 years	25	38.5%
	31–40 years	20	30.7%
	41–50 years	8	12.3%
	>50 years	12	18.5%
Education	Senior High School/ Equivalent	13	20.0%
	Diploma	19	29.3%
	Bachelor's Degree (S1)	24	36.9%
	Master's Degree (S2)	9	13.8%
Length of employment.	<1 year	7	10.8%
	2–5 years	20	30.8%
	>6 years	38	58.8%
Total		65	100%

The demographic profile of the sample consisted of 65 respondents. In terms of gender, 36 respondents (55.4%) were female, and 29 respondents (44.6%) were male. Regarding age, the largest proportion of respondents was aged between 20 and 30 years, constituting 25 respondents (38.5%), followed by those aged between 31 and 40 years with 20 respondents (30.7%). The demographic composition of the respondents is as follows: 12 respondents (18.5%) were aged over 50 years, while 8 respondents (12.3%) aged between 41

and 50 years. In terms of educational background, most respondents held a bachelor's degree (S1), totaling 24 respondents (36.9%), followed by Diploma graduates with 19 respondents (29.3%), senior high school/equivalent graduates with 13 respondents (20.0%), and master's degree (S2) holders with 9 respondents (13.8%). Regarding tenure, most respondents had worked for more than 6 years, constituting 38 respondents (58.8%), followed by those with 2–5 years of tenure (20 respondents, 30.8%) and those with less than 1 year of tenure (7 respondents, 10.8%).

4.1.1 Outer model

A. Convergent validity

Convergent validity was evaluated based on the outer loading values of each indicator. The validity of an indicator is determined by its loading factor, which must exceed 0.70 (Ghozali & Kusumadewi, 2023). The initial model consisted of 25 indicators. The two indicators, WLB2 and KT1, exhibited loading factor values below 0.70. Consequently, they were removed from the model. After the modification, all remaining indicators exhibited loading factor values above 0.70, thereby meeting the convergent validity criterion, as presented in Table 3.

Table 3. Convergent validity test results (modification)

Variable	Indicator	Outer Loading
Work-Life Balance (X1)	WLB1	0.741
	WLB3	0.795
	WLB4	0.761
	WLB5	0.804
	WLB6	0.820
Transformational Leadership (X2)	KT2	0.787
	KT3	0.776
	KT4	0.756
	KT5	0.776
	KT6	0.710
	KT1	0.710
Job Satisfaction (Z)	KP1	0.810
	KP2	0.798
	KP3	0.736
	KP4	0.787
	KP5	0.838
	KP6	0.807
Employee Performance (Y)	KK1	0.859
	KK2	0.749
	KK3	0.824
	KK4	0.807
	KK5	0.776
	KK6	0.805

Source: Output PLS, 2026

The results of convergent validity test after model modification are also illustrated in Fig. 2.

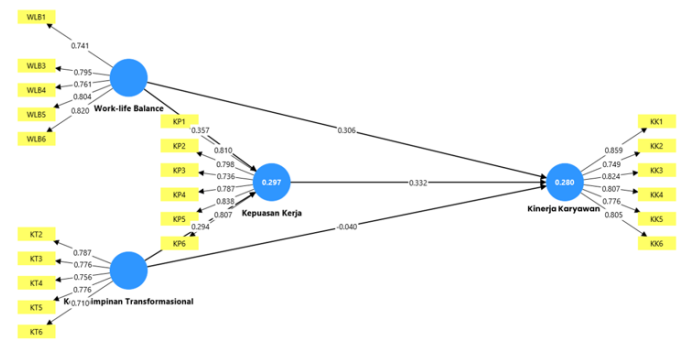


Fig. 2. Convergent validity test results (modification)

Source: Output PLS, 2026

B. Discriminant validity

Discriminant validity is employed to evaluate the extent to which a construct is distinct from other constructs in the model. In discriminant validity testing, cross-loading values and the square root of the Average Variance Extracted (AVE) can be utilized (Ghozali & Kusumadewi, 2023). An indicator is deemed to have discriminant validity if its loading factor on the construct being measured exceeds its loading on other constructs. The results of the discriminant validity test based on cross-loading values are presented in Table 4.

Table 4. Discriminant validity test results (cross loading)

	Employee Performance	Job Satisfaction	Transformation al Leadership	Work-life Balance
KK1	0,859	0,492	0,226	0,476
KK2	0,749	0,185	0,111	0,228
KK3	0,824	0,401	0,282	0,360
KK4	0,807	0,371	0,085	0,360
KK5	0,776	0,216	0,165	0,308
KK6	0,805	0,404	0,177	0,335
KP1	0,318	0,810	0,243	0,363
KP2	0,294	0,798	0,471	0,371
KP3	0,446	0,736	0,274	0,278
KP4	0,422	0,787	0,354	0,419
KP5	0,347	0,838	0,416	0,479
KP6	0,359	0,807	0,289	0,321
KT2	0,261	0,438	0,787	0,335
KT3	0,149	0,293	0,776	0,393
KT4	0,192	0,278	0,756	0,305
KT5	0,034	0,375	0,776	0,247
KT6	0,190	0,198	0,710	0,198
WLB1	0,250	0,370	0,227	0,741
WLB3	0,308	0,293	0,296	0,795
WLB4	0,273	0,363	0,437	0,761
WLB5	0,502	0,423	0,311	0,804
WLB6	0,354	0,383	0,286	0,820

Source: Output PLS, 2026

As depicted in Table 4, it is evident that each indicator exhibits the maximum cross-loading value on its respective constructs in comparison to the other constructs. Discriminant validity can also be assessed through the Average Variance Extracted (AVE) value, with an AVE criterion greater than 0.50 (Ghozali & Kusumadewi, 2023). The findings indicate that all constructs meet this criterion, indicating that the constructs have adequate validity. In addition, the Fornell-Larcker criterion is also applied to further assess discriminant validity.

The results of the discriminant validity test utilizing the Fornell-Larcker criterion are presented in Table 5.

Table 5. Fornell-Larcker criterion test results

	Work-life Balance	Transformational Leadership	Employee Performance	Job Satisfaction
WLB	0,785			
TL	0,435	0,762		
EP	0,225	0,473	0,804	
JS	0,395	0,459	0,447	0,797

Source: Output PLS, 2026

As presented in Table 5, the square root of the AVE value for each construct is higher than its correlation with the other constructs, indicating that the constructs meet the Fornell-Larcker criterion and demonstrate adequate discriminant validity. Another method for assessing discriminant validity is the Heterotrait-Monotrait Ratio (HTMT) test. The findings indicate that the HTMT values for all constructs are below 0.90, indicating that the constructs fulfil the established criterion for discriminant validity.

C. Cronbach's alpha and composite reliability

Reliability testing can be conducted through two methods: Cronbach's Alpha and Composite Reliability. The results of the reliability test for each construct are presented in Table 6.

Table 6. Reliability test results

Variable	Cronbach's Alpha	Composite Reliability	Description
Work-life Balance	0,845	0,889	Reliable
Transformational Leadership	0,823	0,873	Reliable
Employee Performance	0,894	0,916	Reliable
Job Satisfaction	0,885	0,912	Reliable

Source: Output PLS, 2026

As presented in Table 6, Cronbach's Alpha and Composite Reliability values for all constructs exceed 0.70. Therefore, all constructs in this study are considered reliable.

4.1.2 Inner model

a. Hypothesis test results

The significance level can be assessed using the

bootstrapping technique by referring to the T-Statistic value. A value greater than 1.96 indicates a significant relationship (Ghozali & Kusumadewi, 2023). In addition, the P-Value can be utilized to determine the significance of the relationship between variables. A relationship is considered significant if the P-Value is less than 0.05, indicating that the hypothesis is accepted. Conversely, a P-Value greater than 0.05 indicates that the hypothesis is rejected (Hair et al., 2022). The results of the hypothesis testing direct relationships among the research variables are presented in Table 7.

Table 7. Hypothesis test results

Variable	Original Sample	T-Statistic	P-Value	Description
Work-Life Balance → Employee Performance	0,306	2,510	0,012	Significant Positive
Transformational Leadership → Employee Performance	-0,040	0,222	0,824	Not Significant
Work-Life Balance → Job Satisfaction	0,357	2,938	0,003	Significant Positive
Transformational Leadership → Job Satisfaction	0,294	1,817	0,069	Not Significant
Job Satisfaction → Employee Performance	0,332	2,308	0,021	Significant Positive

Source: Output PLS, 2026

The results of the mediation analysis examining the indirect effects of Work-Life Balance and Transformational Leadership on Employee Performance through Job Satisfaction are presented in Table 8.

Table 8. Mediation test results

Variable	Original Sample	T-Statistic	P-Value	Description
Work-Life Balance → Job Satisfaction → Employee Performance	0,118	1,688	0,091	Does Not Mediate
Transformational Leadership → Job Satisfaction → Employee Performance	0,098	1,325	0,185	Does Not Mediate

Source: Output PLS, 2026

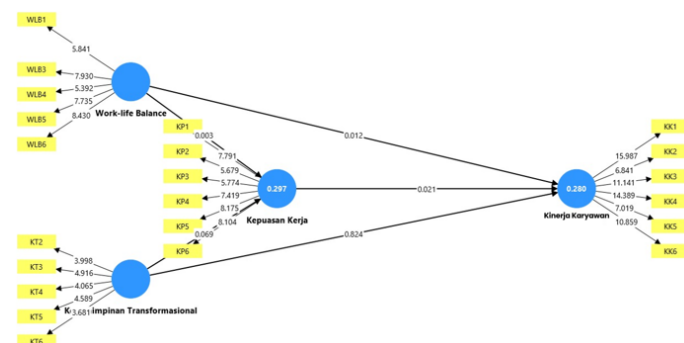


Fig. 3. Bootstrapping
Source: Output PLS, 2026

The bootstrapping results of the PLS-SEM analysis are illustrated in Fig. 3.

4.2. Discussion

4.2.1. The influence of work-life balance on employee performance

Based on the findings of the hypothesis test in the present study, the t-statistic value was determined to be 2.510, the original sample value was established as 0.306, and the p-value was calculated to be 0.012. The t-statistic value is greater than the table value of 1.96, the original sample value is positive, and the p-value is below 0.05. Therefore, it can be concluded that Work-Life Balance has a positive and significant effect on Employee Performance.

This finding indicates a positive correlation between employees' perceived Work-Life Balance at PT XYZ and their Performance. Employees who are able to balance work responsibilities with personal life can manage their time and energy more effectively, allowing them to complete their work optimally. A good balance between professional and personal life has been shown to create comfort and support employees in maintaining their performance.

These results are in line with the findings of research conducted by Pradana and Rachmawati (2023) and Tariq et al. (2024), which demonstrate that Work-Life Balance has a positive and significant effect on Employee Performance.

4.2.2. The influence of transformational leadership on employee performance

Based on the findings of the hypothesis test in this present study, the t-statistic value was determined to be 0.222, the original sample value was established as -0.040, and the p-value was calculated to be 0.824. The t-statistic value is lower than the table value of 1.96, the original sample value is negative, and the p-value is above 0.05. Therefore, it can be concluded that Transformational Leadership does not have a significant effect on Employee Performance.

This finding indicates that the Transformational Leadership implemented at PT XYZ has not been able to significantly improve Employee Performance. Despite the fact that leaders provide direction, motivation, and support to employees, these aspects have not been sufficient to directly improve employee performance. It is important to note that employee performance may also be influenced by other factors, including individual abilities, workload, and working conditions.

These results are consistent with the findings of research conducted by Dinora and Utami (2025) and Hidayat and Nasution (2023), which demonstrate that Transformational Leadership does not have a significant direct effect on Employee Performance.

4.2.3. The influence of work-life balance on job satisfaction

Based on the results of the hypothesis test in this present study, the t-statistic value was determined to be 2.938, the original sample value was established as 0.357, and the p-value was calculated to be 0.003. The t-statistic value is

greater than the table value of 1.96, the original sample value is positive, and the p-value is below 0.05. Therefore, it can be concluded that Work-Life Balance has a positive and significant effect on Job Satisfaction.

This finding indicates that the better the Work-Life Balance experienced by employees at PT XYZ, the higher their Job Satisfaction. Employees who can balance work responsibilities with personal life tend to experience greater comfort and satisfaction in completing their work. A good balance can reduce conflict between work and personal life and create a more positive working experience.

These results are in line with the findings of research conducted by Yuliani and Rahman (2023) and Kaur and Randhawa (2021), which demonstrate that Work-Life Balance has a positive and significant effect on Job Satisfaction.

4.2.4. The influence of transformational leadership on job satisfaction

The results of the hypothesis test in this study reveal that the t-statistic value was determined to be 1.817, the original sample value was established as 0.294, and the p-value was calculated to be 0.069. The t-statistic value is lower than the table value of 1.96 and the p-value is above 0.05. Therefore, it can be concluded that Transformational Leadership does not have a significant effect on Job Satisfaction.

This finding suggests that although leaders at PT XYZ have provided motivation, direction, and support to employees, these leadership characteristics have not been able to significantly increase Job Satisfaction. Job Satisfaction may be determined more strongly by other factors, including the work itself, compensation, working conditions, and workload.

These results are consistent with the finding of previous research conducted by Maulia (2023) and Rantung et al. (2023), which found that Transformational Leadership has a positive yet insignificant effect on Job Satisfaction. The findings of this study indicate that Transformational Leadership does not necessarily increase employees' Job Satisfaction, as other factors may play a more important role in determining employees' satisfaction at work.

4.2.5. The influence of job satisfaction on employee performance

Based on the results of the hypothesis test in the present study, the t-statistic value was determined to be 2.308, the original sample value was established as 0.332, and the p-value was calculated to be 0.02. The t-statistic value is greater than the table value of 1.96, the original sample value is positive, and the p-value is below 0.05. Therefore, it can be concluded that Job Satisfaction has a positive and significant effect on Employee Performance.

This finding indicates that the higher the Job Satisfaction experienced by employees at PT XYZ, the better their Employee Performance. Employees who are satisfied with their work tend to have greater motivation and responsibility in completing their duties. Satisfaction with the work itself, compensation, and working conditions can encourage employees to perform their responsibilities more effectively.

These results align with previous research conducted by Wulandari et al. (2023) and Putra (2023), which found that

Job Satisfaction has a positive and significant effect on Employee Performance. The findings suggest that employees who experience higher levels of job satisfaction tend to demonstrate better performance in carrying out their responsibilities.

4.2.6. The mediating role of job satisfaction in the relationship between work-life balance and employee performance influence of work-life balance on job satisfaction

The results of the hypothesis test in this study yielded a t-statistic value of 1.688, an original sample value of 0.118, and a p-value of 0.091. The t-statistic value is lower than the table value of 1.96 and the p-value is above 0.05. Therefore, it can be concluded that Job Satisfaction does not significantly mediate the relationship between Work-Life Balance and Employee Performance.

This finding indicates that, while Work-Life Balance has a positive and significant direct effect on Employee Performance, its indirect effect through Job Satisfaction is insignificant. Therefore, Job Satisfaction has not been able to function as an effective mediating variable in the relationship between Work-Life Balance and Employee Performance among employees at PT XYZ. This finding suggests that other factors may play a more significant role in explaining the relationship between Work-Life Balance and Employee Performance.

These results are consistent with the findings of previous research conducted by Assyahidah et al. (2024) and Wanasiri and Aryanto (2025), which concluded that Job Satisfaction did not significantly mediate the relationship between Work-Life Balance and Employee Performance. The findings indicate that Work-Life Balance may influence Employee Performance through mechanisms other than Job Satisfaction, depending on the organizational context and characteristics of the employees.

4.2.7. The mediating role of job satisfaction in the relationship between transformational leadership and employee performance influence of work-life balance on job satisfaction

The results of the hypothesis test in this present study suggest that the t-statistic value was 1.325, the original sample value was 0.098, and the p-value was 0.185. The t-statistic value is found lower than the table value of 1.96 and the p-value is above 0.05. Therefore, it can be concluded that Job Satisfaction does not significantly mediate the relationship between Transformational Leadership and Employee Performance.

This finding indicates that, despite the expectation that Transformational Leadership will provide direction, motivation, and support to employees, these leadership characteristics have not been effective in significantly enhancing Employee Performance through Job Satisfaction at PT XYZ. This finding suggests the possibility that other factors beyond Transformational Leadership and Job Satisfaction may play a more important role in determining Employee Performance.

These results are in line with the findings of previous

research conducted by Nasution and Mujiatin (2024) and Ramelan Ashary and Gimnastiar (2024), which concluded that Job Satisfaction does not mediate the relationship between Transformational Leadership and Employee Performance. The findings of this study indicate that Job Satisfaction does not always function as an intermediary mechanism between Transformational Leadership and Employee Performance. The effectiveness of leadership in improving performance may depend on other organizational and employee-related factors.

5. Conclusion

5.1. Conclusion

1. Work-Life Balance has a positive and significant effect on Employee Performance. This finding indicates that the better the Work-Life Balance experienced by employees, the higher their Employee Performance.
2. Transformational Leadership has no significant effect on Employee Performance. This finding indicates that the implementation of Transformational Leadership has not resulted in substantial enhancement of Employee Performance.
3. Work-Life Balance has a positive and significant effect on Job Satisfaction, indicating that the better the balance between employees' work and personal lives, the higher their Job Satisfaction.
4. Transformational Leadership has no significant effect on Job Satisfaction. This finding indicates that the implementation of Transformational Leadership has not resulted in a substantial enhancement of Job Satisfaction among employees.
5. Job Satisfaction has a positive and significant effect on Employee Performance. This finding indicates that the higher the Job Satisfaction experienced by employees, the higher their Employee Performance.
6. Job Satisfaction does not mediate the effect of Work-Life Balance on Employee Performance. This finding indicates that the effect of Work-Life Balance on Employee Performance does not occur significantly through Job Satisfaction.
7. Job Satisfaction does not mediate the effect of Transformational Leadership on Employee Performance. This finding indicates that Transformational Leadership does not significantly improve Employee Performance through Job Satisfaction.

5.2. Suggestion

Based on the results of the study, the researchers can offer several suggestions, though it should be noted that this study is not without its limitations.

5.2.1. Practical suggestion

Based on the results of the study, the WLB1 indicator exhibits the lowest value in the bootstrapping analysis, indicating that some employees continue to perceive that they do not have sufficient time for family or personal activities. Consequently, PT XYZ is advised to enhance its workload

management strategies, ensure a proportional distribution of tasks, and provide work-time flexibility where possible so that employees can maintain a better balance between work and personal life. The KT6 indicator also shows the lowest value for Transformational Leadership, indicating that employees still perceive limited support and guidance from leaders regarding career development. Therefore, PT XYZ is advised to strengthen career development programs through mentoring, competency training, periodic performance evaluations, and clearer career guidance to support employee development and motivation. Furthermore, the KP2 indicator exhibits the lowest value for Job Satisfaction, indicating that some employees may not yet fully perceive that their work provides meaningful contributions to the organization. Therefore, PT XYZ is advised to enhance communication regarding organizational goals, provide appreciation for employee contributions, and involve employees in achieving company targets, thereby enabling employees to more clearly recognize the contribution of their work to organizational success.

5.2.2. Academic suggestion

This present study has certain limitations because Work-Life Balance, Transformational Leadership, and Job Satisfaction explain 28.0% of the variance in Employee Performance, while the remaining 72.0% is explained by other factors that were not examined in this study. Consequently, future researchers are advised to expand the sample size, consider additional variables that may influence Employee Performance, and conduct research across broader populations and locations to obtain more representative and generalizable results.

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