

The Influence of Transformational Leadership and Internal Locus of Control on Employee Performance with Intrinsic Motivation as a Moderating Variable: A Case Study at KPP Pratama Semarang Candisari

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Abstract

The purpose of this study is to examine the influence of transformational leadership and internal locus of control on employee performance, with intrinsic motivation serving as a moderating variable, at the Semarang Candisari Primary Tax Office (Kantor Pelayanan Pajak Pratama Semarang Candisari). This study employed a quantitative research approach using a questionnaire as the primary instrument for data collection. The research sample consisted of 83 employees selected through the census sampling method. The collected data were analyzed using the Structural Equation Modeling (SEM) approach based on Partial Least Squares (PLS) with the assistance of SmartPLS version 3.2.9. The findings indicate that transformational leadership does not have a significant effect on employee performance. Internal locus of control has a positive and significant effect on employee performance. Intrinsic motivation also has a positive and significant effect on employee performance. Furthermore, intrinsic motivation does not moderate the relationship between transformational leadership and employee performance. However, intrinsic motivation negatively moderates the relationship between internal locus of control and employee performance.

Keywords

Transformational Leadership, Internal Locus of Control, Intrinsic Motivation, Employee Performance.



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INTRODUCTION

Organizational success is strongly determined by the quality of its human resources. In public-sector organizations, human resources have a particularly important role because employee performance directly affects the quality of public services and the achievement of organizational objectives. Employee performance refers to the work results achieved by an individual in carrying out assigned duties and responsibilities, both in terms of quality and quantity (Mangkunegara, 2017). Therefore, organizations need to pay attention to various

factors that can improve employee performance so that organizational goals can be achieved effectively and efficiently.

In government organizations, organizational performance is generally measured through indicators that have been systematically established as instruments for evaluating the achievement of objectives. One such measurement is the Key Performance Indicator (Indikator Kinerja Utama/IKU), which is used to assess the extent to which an organization succeeds in achieving its established strategic targets. IKU is an important instrument in public-sector performance management because it provides an overview of the effectiveness of organizational programs and activities.

As an institution with an important role in state revenue, the Directorate General of Taxes continues to improve organizational performance through policies and strategies for human-resource management. Units within the Directorate General of Taxes are responsible for achieving established performance targets, including optimizing national tax revenue. One such unit is the Semarang Candisari Primary Tax Office (KPP Pratama Semarang Candisari), whose main duties include tax services, supervision, and law enforcement. Its administrative service area covers four districts in Semarang City: Candisari, Tembalang, Gajahmungkur, and Banyumanik.

However, organizational performance does not always reach the expected level. The phenomenon at KPP Pratama Semarang Candisari shows that several Key Performance Indicators in 2025 had not fully reached their established targets.

Code	Strategic objective / KPI	Achievement index	Target
1b-CP	Realization index of gross tax-revenue growth	82.39	100%
2a-CP	Percentage of tax-revenue realization from Periodic Payment Monitoring (PPM)	88.64	100%
7b-CP	Tax-collection effectiveness level	94.04	100%

Table 1. Key Performance Indicators of KPP Pratama Semarang Candisari in 2025. Source: KPP Pratama Semarang Candisari (2026). The table indicates that several indicators remained below the expected level. The gross tax-revenue growth realization index reached only 82.39, while tax-revenue realization from PPM reached 88.64. Tax-collection effectiveness was relatively higher at 94.04, but still left room for improvement. These figures indicate that

the achievement of strategic organizational targets continues to face challenges.

Organizational performance is fundamentally an accumulation of employee performance. Without individual productivity and target achievement, strategic organizational objectives cannot be optimally realized (Huselid, 1995). Employees perform crucial operational activities in tax offices, ranging from taxpayer services and supervision to tax-law enforcement. Consequently, improving employee performance is a key factor supporting organizational target achievement.

Previous studies show that employee performance is influenced by both organizational and individual factors. One organizational factor is leadership style. Transformational leadership is considered capable of improving employee performance by inspiring and motivating employees so that they can develop and perform at levels higher than previously expected (Widayati et al., 2017). Transformational leadership is expected to enhance performance through inspiration, a clear vision, and employee empowerment. Fitriani (2023) and Putri et al. (2024), for example, reported positive effects of transformational leadership on employee outcomes. Nevertheless, other studies have found that transformational leadership does not significantly affect employee performance (Kurniati & Rojuaniah, 2023; Kurniawan & Andani, 2025; Putri & Kartini, 2025).

Individual psychological factors also play an important role. Locus of control describes an individual's belief about the extent to which he or she can control events in life (Maolana et al., 2024). Employees with an internal locus of control tend to believe that success and failure result from their own effort and ability, whereas employees with an external locus of control tend to attribute outcomes to luck, fate, or other external forces. Santoso et al. (2025) found a positive and significant relationship between internal locus of control and performance, as did Jamal et al. (2024), Anam et al. (2022), Ary and Sriathi (2019), and Machfudhi et al. (2023). Conversely, Anita (2020) and Murti and Utami (2021) found no significant effect.

Research-gap issue	Studies reporting a significant/positive effect	Studies reporting a non-significant effect
Transformational leadership → employee performance	Fitriani (2023); Mendrofa et al. (2024); Zacharias & Laurens (2023)	Kurniati & Rojuaniah (2024); Putri & Kartini (2025); Lutfi & Siswanto (2018)
Internal locus of control → employee performance	Santoso et al. (2025); Jamal et al. (2024); Anam et al. (2022); Ary & Sriathi (2019)	Anita (2020); Murti & Utami (2021)

Table 2. Research gap identified in previous studies. Source: Previous studies processed by the researcher (2026). The differences in empirical findings indicate that the relationships between transformational leadership, internal locus of control, and employee performance may depend on additional conditions or variables. One factor proposed in this study is

intrinsic motivation.

Intrinsic motivation originates within an individual and is characterized by a desire to perform an activity because the activity itself provides satisfaction. Individuals with high intrinsic motivation tend to work voluntarily, enthusiastically, and with strong commitment. They can therefore produce better performance. Potu et al. (2021) found that intrinsic motivation significantly affects employee performance. In a public organization such as KPP Pratama Semarang Candisari, intrinsic motivation may also operate as a moderating factor that changes the strength of the relationship between transformational leadership, internal locus of control, and performance.

The grand theory applied in this research is Attribution Theory developed by Fritz Heider. Attribution Theory explains how individuals interpret the causes of behavior and events in their lives. Heider (1958) distinguished internal causes, such as ability, effort, and attitude, from external causes, such as environment, luck, and social pressure. In organizational settings, employees who make internal attributions tend to associate success with their own effort and ability, encouraging responsibility and persistence (Harvey & Martinko, 2009). Thus, transformational leadership can be understood as an external factor, whereas internal locus of control and intrinsic motivation represent internal factors that can shape employee performance.

Based on the empirical phenomenon of suboptimal KPI achievement at KPP Pratama Semarang Candisari and the research gaps in previous studies, this study analyzes the influence of transformational leadership and internal locus of control on employee performance, with intrinsic motivation as a moderating variable. The research questions concern whether transformational leadership, internal locus of control, and intrinsic motivation affect employee performance and whether intrinsic motivation moderates the effects of transformational leadership and internal locus of control.

The study aims to analyze: (1) the effect of transformational leadership on employee performance; (2) the effect of internal locus of control on employee performance; (3) the effect of intrinsic motivation on employee performance; (4) the moderating role of intrinsic motivation in the relationship between transformational leadership and employee performance; and (5) the moderating role of intrinsic motivation in the relationship between internal locus of control and employee performance. Theoretically, the study is expected to contribute to human-resource management research, particularly employee performance in public organizations, and to provide references for subsequent research. Practically, it is expected to provide input for the leadership of KPP Pratama Semarang Candisari regarding leadership, internal locus of control, intrinsic motivation, and employee performance.

METHODS

The study employed a quantitative research approach. The research object consisted of

transformational leadership (X1), internal locus of control (X2), employee performance (Y), and intrinsic motivation (Z), with the research conducted at KPP Pratama Semarang Candisari, Jl. Setiabudi No. 3, Tinjomoyo, Semarang, Central Java.

The data were quantitative primary data collected through a questionnaire. The questionnaire was distributed online using Google Forms to employees of KPP Pratama Semarang Candisari. Primary data were treated as data collected directly for this research and not previously compiled for another purpose.

The methodological chapter of the thesis states a population of 104 employees and applies census sampling, meaning that all members of the population are intended to be included. The later description of the research object reports 105 employees. Of the questionnaires distributed, 85 responses were received; 83 responses were declared valid and two were identified as outliers through scatterplot analysis and removed because of extreme values. The analysis therefore uses 83 valid respondents. The response rate reported in the thesis is 79.05%.

Data collection followed three procedures: distributing the questionnaire, providing clarification when respondents did not understand an item, and then tabulating, processing, analyzing, and drawing conclusions from the responses. All questionnaire statements used a seven-point Likert scale from 1 (strongly disagree) to 7 (strongly agree).

Variable	Operational definition	Indicators
Transformational Leadership (X1)	A leadership style capable of inspiring, motivating, and developing subordinates so that they can achieve higher performance (Bass & Avolio, 1995).	Idealized influence; inspirational motivation; intellectual stimulation; individualized consideration.
Internal Locus of Control (X2)	A personality characteristic reflecting the belief that work outcomes and success are direct consequences of one's own effort, ability, and decisions (Anam et al., 2022).	Self-confidence; willingness to work hard; personal responsibility; satisfaction with achievement.
Intrinsic Motivation (Z)	An internal drive to perform work because of interest, satisfaction, and a desire for achievement (Ryan & Deci, 2000).	Task interest; sense of challenge; autonomy; self-actualization.
Employee Performance (Y)	Work results achieved in quality and quantity while carrying out	Work quality; work quantity; timeliness; work effectiveness;

	assigned responsibilities (Mangkunegara, 2017).	independence.
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Descriptive analysis was used to describe respondent perceptions through mean index scores. The thesis applies the Three Box Method. With a seven-point scale, the highest index is 7, the lowest is 1, and the three categories are low (1–3), medium (3.01–5), and high (5.01–7) (Ferdinand, 2014).

Inferential analysis used Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS version 3.2.9. The analysis comprised evaluation of the outer model, evaluation of the inner model, and hypothesis testing. The outer model examined convergent validity, discriminant validity, composite reliability, Average Variance Extracted (AVE), and Cronbach's alpha. The expected loading was above 0.70, composite reliability above 0.70, AVE above 0.50, and Cronbach's alpha above 0.60. Discriminant validity was assessed using the Fornell-Larcker criterion and cross-loadings.

The inner model was evaluated through R-square and predictive relevance (Q-square), with blindfolding used to assess predictive relevance. Hypotheses were tested using bootstrapping with 5,000 subsamples. At the 5% significance level, a relationship was accepted when T-statistics exceeded 1.96 and P-values were below 0.05. For moderation hypotheses H4 and H5, the study used a Two-Stage Approach to increase statistical power (Hair et al., 2021). In the first stage, PLS was run without the interaction term to obtain latent-variable scores. In the second stage, the exogenous latent score was multiplied by the moderator score to form a single interaction variable, which was then entered into the inner model and tested through bootstrapping. A positive interaction coefficient indicates strengthening moderation, whereas a negative coefficient indicates weakening moderation. Sharma et al. (1981) was used to classify the moderator as a pure moderator, quasi moderator, or predictor.

FINDINGS AND DISCUSSION

Research Setting and Respondent Characteristics

KPP Pratama Semarang Candisari is a vertical unit of the Directorate General of Taxes under Regional Office of the Directorate General of Taxes Central Java I. It is located at Jl. Setiabudi No. 3, Tinjomoyo, Banyumanik District, Semarang City, Central Java, and supervises taxpayers in Candisari, Tembalang, Gajahmungkur, and Banyumanik. The object description in the thesis reports 105 employees. Eighty-five employees completed the online questionnaire, 83 responses were valid, and two outliers were removed. The resulting dataset was considered sufficiently representative because respondent characteristics reflected variation in the population.

Characteristic	Category	Frequency	Percentage
Gender	Male	48	57.8%
Gender	Female	35	42.2%

Age	25–29	9	10.8%
Age	30–34	15	18.1%
Age	35–39	19	22.9%
Age	40–44	13	15.7%
Age	45–49	8	9.6%
Age	50–54	13	15.7%
Age	55–59	6	7.2%
Tenure	6–9 years	13	15.66%
Tenure	10–13 years	19	22.89%
Tenure	14–17 years	14	16.87%
Tenure	18–21 years	4	4.82%
Tenure	22–25 years	6	7.23%
Tenure	26–29 years	9	10.84%
Tenure	30–33 years	15	18.07%
Tenure	34–36 years	3	3.61%
Education	Senior high school	1	1.2%
Education	Diploma I	3	3.6%
Education	Diploma III	19	22.9%
Education	Bachelor/Diploma IV	38	45.7%
Education	Master	21	25.3%
Education	Doctorate	1	1.2%

The respondent composition was relatively balanced by gender, although males were more numerous. The largest age group was 35–39 years (22.9%), followed by 30–34 years (18.1%). The tenure distribution indicates that many employees had more than ten years of experience, suggesting a relatively experienced workforce. Educational qualifications were also high: 45.7% held a bachelor's degree or Diploma IV and 25.3% held a master's degree. The thesis interprets this profile as supporting employees' ability to understand organizational policy, perform complex tax duties, and adapt to regulatory and technological changes.

Descriptive Results

Variable	Average index	Category	Highest item index	Lowest item index
Transformational Leadership	6.06	High	6.09 – leader listens to work-related aspirations	6.00 – leader motivates team members
Internal Locus of Control	5.90	High	6.07 – greater effort increases IKU achievement	5.65 – work success determined by own performance
Intrinsic	5.92	High	6.09 – time	5.78 –

Motivation			passes quickly when absorbed in tasks	satisfaction from learning and developing every day
Employee Performance	6.14	High	6.24 – completing tasks according to quality standards	5.94 – completing tasks before deadlines

Transformational leadership obtained a high average index of 6.06. The highest item, 6.09, concerned the leader's willingness to listen to employees' work-related aspirations, indicating individualized attention. The lowest item, 6.00, concerned the leader's ability to motivate team members, and some respondents suggested that communication and motivation could still be improved.

Internal locus of control obtained an average index of 5.90, also in the high category. The strongest item was the belief that working harder would improve IKU achievement (6.07). The lowest was the belief that work success is determined by one's own performance (5.65). Overall, respondents demonstrated a strong belief that work outcomes were connected to their own decisions, ability, and effort.

Intrinsic motivation achieved an average index of 5.92. The highest score (6.09) concerned becoming so absorbed in work that time seemed to pass quickly, reflecting high task interest. The lowest score (5.78) concerned satisfaction from continuous learning and development. The thesis notes that some employees may experience daily work as routine and repetitive while facing high IKU and tax-revenue targets, potentially limiting opportunities for learning and development. Nevertheless, the overall high index indicates strong internal motivation driven by interest, satisfaction, and achievement.

Employee performance obtained the highest overall average index among the four constructs, at 6.14. The strongest item was completing work according to established quality standards (6.24), while the lowest was completing work before deadlines (5.94). The thesis relates the lower timeliness score partly to additional ad hoc duties, including taxpayer counseling and annual income-tax return services during January–April. Thus, employees may simultaneously face routine job deadlines and seasonal additional workloads.

Measurement Model

Construct	Indicator	Loading
Transformational Leadership	KT1	0.964

Transformational Leadership	KT2	0.927
Transformational Leadership	KT3	0.951
Transformational Leadership	KT4	0.940
Internal Locus of Control	LC1	0.820
Internal Locus of Control	LC2	0.883
Internal Locus of Control	LC3	0.673
Internal Locus of Control	LC4	0.853
Intrinsic Motivation	MI1	0.864
Intrinsic Motivation	MI2	0.837
Intrinsic Motivation	MI3	0.877
Intrinsic Motivation	MI4	0.890
Employee Performance	KP1	0.915
Employee Performance	KP2	0.894
Employee Performance	KP3	0.805
Employee Performance	KP4	0.892
Employee Performance	KP5	0.852

Almost all indicators had loading factors above 0.70. LC3 had a loading of 0.673 but was retained because Hair et al. (2017) indicate that loadings between 0.60 and 0.70 can still be tolerated and retained. The thesis therefore concluded that the indicators were acceptable for constructing the latent variables.

Construct	Cronbach's Alpha	rho_A	Composite Reliability	AVE
Transformational Leadership	0.960	0.962	0.971	0.893
Employee Performance	0.921	0.923	0.941	0.761
Internal Locus of Control	0.825	0.854	0.884	0.658
Intrinsic Motivation	0.890	0.896	0.924	0.752

All constructs met the reliability criteria: Cronbach's alpha was above 0.70, composite reliability exceeded 0.70, and AVE exceeded 0.50. The Fornell-Larcker criterion showed that the square root of AVE for each construct was greater than its correlations with other constructs. Cross-loading results likewise showed that each indicator loaded more strongly on its own construct than on other constructs. The measurement model was therefore considered to have adequate convergent validity, discriminant validity, and reliability.

Structural Model and Hypothesis Testing

Endogenous construct	R ²	Adjusted R ²	Q ²
Employee Performance	0.611	0.586	0.435

The R-square for employee performance was 0.611, meaning that 61.1% of the variance in employee performance could be explained by transformational leadership, internal locus of control, intrinsic motivation, and the tested interaction effects. The remaining 38.9% was associated with factors outside the model. Following Hair et al. (2017), the R² value was interpreted as moderate. The Q-square value was 0.435, greater than zero, indicating predictive relevance and, as interpreted in the thesis, large predictive relevance.

Hypothesis	Relationship	Original Sample	T-statistic	P-value	Decision
H1	Transformational Leadership → Employee Performance	0.196	1.337	0.182	Rejected
H2	Internal Locus of Control → Employee Performance	0.241	1.932	0.054	Accepted at 10%
H3	Intrinsic Motivation → Employee Performance	0.394	2.982	0.003	Accepted
H4	Transformational Leadership × Intrinsic Motivation → Employee Performance	0.157	1.181	0.238	Rejected
H5	Internal Locus of Control × Intrinsic Motivation → Employee Performance	-0.262	2.381	0.018	Accepted

H1 was rejected because the T-statistic was 1.337 and the P-value was 0.182. H2 produced a positive coefficient of 0.241, a T-statistic of 1.932, and a P-value of 0.054. At the 5% level it is slightly above 0.05, but the thesis follows Ferdinand (2014) in allowing a 10% significance level in social and management research; therefore H2 was accepted at alpha 10%. H3 was

accepted because the coefficient was 0.394, T-statistic 2.982, and P-value 0.003. H4 was rejected because the interaction coefficient was 0.157 with T-statistic 1.181 and P-value 0.238. H5 was accepted because the interaction coefficient was -0.262 with T-statistic 2.381 and P-value 0.018, indicating significant negative moderation.

1. Transformational Leadership and Employee Performance

The statistical results show that transformational leadership does not have a positive and significant effect on employee performance at KPP Pratama Semarang Candisari. Although this appears inconsistent with the mainstream expectation that transformational leadership improves performance, the finding is understandable in the context of a vertical public organization characterized by bureaucratic rigidity and centralized regulation. Tax employees—including Account Representatives, tax auditors, tax bailiffs, and implementing staff—work within tax laws, regulations, and Key Performance Indicators established by the central Directorate General of Taxes. Under these conditions, performance may be determined more strongly by procedural compliance, organizational targets, technical competence, and individual responsibility than by the leader's style.

The organizational phenomenon also supports this interpretation. Some 2025 KPIs remained below target, particularly gross tax-revenue growth and PPM realization. Organizational success therefore depends not only on the ability of leaders to inspire employees but also on tax-regulation complexity, taxpayers' economic conditions, information-system quality, workload, and employees' technical capabilities. These organizational factors can reduce the observable incremental influence of transformational leadership.

From the perspective of Attribution Theory, the result suggests that employee behavior is more strongly associated with internal attribution than external attribution. Heider (1958) explained that individuals may attribute success and failure to internal causes such as ability, effort, and responsibility or to external causes such as environment and leadership. In this study, transformational leadership is an external factor, whereas internal locus of control and intrinsic motivation are internal factors. The non-significant leadership effect therefore suggests that employees may rely more on their own capability and motivation when completing work than on the influence of their superiors.

This result is consistent with Kurniati and Rojuaniah (2023), Kurniawan et al. (2025), Lutfi and Siswanto (2018), and Putri and Kartini (2025), which found no significant effect of transformational leadership on performance. It differs from Zacharias and Laurens (2023), Apriani et al. (2024), Fauzan et al. (2023), and Mendrofa et al. (2024), which found significant effects.

2. Internal Locus of Control and Employee Performance

The second hypothesis indicates that internal locus of control has a positive effect on employee performance. The higher employees' internal locus of control, the higher the

performance they tend to produce. Employees who believe that success depends on their own ability, effort, and responsibility are more likely to work proactively, take initiative, and persist when facing difficulties than employees who attribute outcomes to luck, environmental conditions, or other people.

At KPP Pratama Semarang Candisari, employees are expected to secure tax-revenue targets despite fluctuating taxpayer economic conditions. Employees with a strong internal locus of control tend to regard their KPI achievement as substantially within their own control. When facing uncooperative taxpayers or problems in reporting systems such as e-Faktur and e-Bupot, they are less likely to blame circumstances and more likely to seek alternative solutions, adopt different persuasive approaches, or provide additional effort to maintain taxpayer services.

Substantively, this finding means that employee performance is strongly associated with individual psychological characteristics. It supports Attribution Theory because internally oriented employees connect success with their own ability and effort. It is also consistent with Rotter's (1966) locus-of-control theory, which proposes that internally oriented individuals believe outcomes are consequences of their own effort, ability, and decisions. Such employees tend to show stronger achievement motivation, responsibility, and work commitment.

The result is consistent with Anam et al. (2022) and Yuniarti and Muhtamar (2022), which reported positive effects of internal locus of control on performance. It differs from Pratamasyari and Mansyur (2023), Ritawaty and Maulani (2023), and Andrawina (2022), which did not find significant effects.

3. Intrinsic Motivation and Employee Performance

Intrinsic motivation has a positive and significant effect on employee performance and has the largest path coefficient among the direct predictors in the model (0.394). This indicates that intrinsic motivation is the most dominant factor in improving performance in this study. Employees who work because they feel responsible, enjoy their work, want to develop, and obtain satisfaction from their achievements tend to perform better than employees driven primarily by external rewards, incentives, or supervision.

The finding is consistent with the descriptive analysis, in which intrinsic motivation was classified as high with an average index of 5.92. Respondents reported strong interest in tasks, enjoyment when given varied, challenging, and meaningful work, and a tendency to become absorbed in their tasks. Nevertheless, the relatively lower score for learning and development indicates that organizational support for career development and recognition still has room for improvement.

This finding contributes to Self-Determination Theory because intrinsic motivation is strengthened when employees experience competence, autonomy, and meaningfulness. Employees who are intrinsically motivated can maintain high performance even when

external rewards are not always present. The result is also consistent with Potu et al. (2021), Salju (2023), and Azizah et al. (2024), who found positive and significant relationships between intrinsic motivation and employee performance.

4. Moderating Role of Intrinsic Motivation in the Transformational Leadership–Performance Relationship

Intrinsic motivation did not significantly moderate the relationship between transformational leadership and employee performance. The interaction coefficient was 0.157, but the T-statistic was only 1.181 and the P-value was 0.238. Thus, intrinsic motivation did not strengthen or weaken the effect of transformational leadership. Employees with high and low intrinsic motivation showed relatively similar leadership-performance relationships.

Methodologically, intrinsic motivation had a significant direct effect on performance under H3, but the interaction between transformational leadership and intrinsic motivation was not significant. Following Sharma et al. (1981), intrinsic motivation therefore functions as a predictor rather than as a moderator for this relationship. Its direct influence indicates that it is a relatively independent source of work energy rather than a condition that depends on leadership style.

The finding is relevant to KPP Pratama Semarang Candisari because the organization has structured performance management through employee performance targets, IKU, standard operating procedures, and supervision. Employees already have clear work targets. In such a system, target achievement may arise more from professional awareness and individual responsibility than from leadership style. Attribution Theory likewise suggests that strong internal motivation can operate independently, reducing employees' dependence on external leadership influences. The result is also compatible with Self-Determination Theory, in which intrinsic motivation emerges from autonomy, competence, and relatedness. Once these psychological needs are sufficiently supported, employees can perform optimally for internal reasons rather than because of external leadership.

5. Moderating Role of Intrinsic Motivation in the Internal Locus of Control–Performance Relationship

Intrinsic motivation significantly and negatively moderates the relationship between internal locus of control and employee performance. The interaction coefficient is -0.262, with a T-statistic of 2.381 and a P-value of 0.018. This means that as intrinsic motivation becomes higher, the additional influence of internal locus of control on performance becomes weaker. Conversely, among employees with relatively lower intrinsic motivation, internal locus of control has a stronger incremental association with performance.

Both internal locus of control and intrinsic motivation had high descriptive indices, indicating that employees simultaneously possess strong beliefs in their personal capability and strong internal motivation. The negative interaction suggests that when intrinsic motivation is already high, employees can maintain good performance even when their

internal-locus orientation varies. Intrinsic motivation therefore becomes a primary driver of work behavior, reducing the additional contribution of internal locus of control.

From an organizational-behavior perspective, highly intrinsically motivated employees are driven to perform because they obtain satisfaction from the work itself, feel responsible for outcomes, and perceive their work as a form of service and self-actualization. Under these circumstances, the belief that success depends on personal ability is no longer the dominant additional factor because intrinsic motivation has already become a major source of behavioral energy.

From the perspective of Attribution Theory, internal locus of control and intrinsic motivation are both internal factors that encourage individuals to strive for optimal work outcomes. When intrinsic motivation is very high, the additional need for a strong belief in personal control becomes less dominant. This finding provides an empirical contribution by showing that the internal-locus-of-control–performance relationship is not necessarily linear in strength; it depends on the employee's level of intrinsic motivation. The thesis classifies this condition as a quasi moderator because intrinsic motivation also has a significant direct effect while significantly changing the relationship between internal locus of control and performance (Sharma et al., 1981).

Practically, improving employee performance at KPP Pratama Semarang Candisari should not rely only on strengthening employees' belief in their own capability. It should also cultivate intrinsic motivation through meaningful work, opportunities for competence development, proportionate autonomy, and a culture that values learning, innovation, and individual contribution. In this way, intrinsic motivation can develop into sustainable work energy capable of maintaining high performance under organizational challenges.

Theoretical and Managerial Implications

The findings contribute to Attribution Theory as developed by Heider (1958) and elaborated by Weiner (1985). The significant effect of internal locus of control and the non-significant effect of transformational leadership provide empirical evidence that internal factors may be more dominant than external leadership behavior in a highly formalized public organization. The result extends the application of Attribution Theory to an Indonesian public-sector tax institution where performance systems, formal procedures, and measurable targets are strongly institutionalized.

Managerially, the findings suggest that leaders should use motivational approaches that go beyond formal directions and commands. Informal and relational approaches may be more effective for strengthening employee motivation and performance. Leaders are encouraged not only to provide direction and role modeling but also to strengthen coaching, mentoring, constructive feedback, and recognition of employee achievement. Organizational practices should also provide meaningful work, opportunities for development, reasonable autonomy, and recognition so that intrinsic motivation remains a sustainable source of performance.

CONCLUSION

This study examined the influence of transformational leadership and internal locus of control on employee performance, with intrinsic motivation as a moderating variable, at KPP Pratama Semarang Candisari. The findings show that transformational leadership does not have a significant effect on employee performance. Internal locus of control has a positive effect on performance, with the thesis accepting this relationship at the 10% significance level because the P-value of 0.054 is slightly above the 5% threshold. Intrinsic motivation has a positive and significant direct effect on performance. Intrinsic motivation does not moderate the relationship between transformational leadership and performance. However, intrinsic motivation significantly moderates the relationship between internal locus of control and performance in a negative direction.

The study concludes that optimizing employee performance requires strong internal locus of control and high intrinsic motivation. The results indicate that individual internal factors are particularly important in the context of a formalized public tax organization. The managerial implication is that performance improvement should combine development of employees' personal agency with organizational practices that support meaningful work, competence development, autonomy, coaching, mentoring, constructive feedback, and recognition.

The thesis identifies two rejected hypotheses: the positive effect of transformational leadership on employee performance and the moderating effect of intrinsic motivation on the transformational leadership–performance relationship. It also identifies the significance of the internal locus of control effect at alpha 10% as a limitation. Future research is recommended to re-test the transformational leadership–performance relationship, re-test the internal locus of control–performance relationship, and re-test the moderating role of intrinsic motivation in the transformational leadership–performance relationship.

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