



The Effect of Leadership and Remuneration on Employee Turnover Intention with Work Culture as a Moderating Variable

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Abstract: Transformational leadership has a significant impact on organizations, particularly in motivating employees to drive innovation. In addition, effective leadership greatly influences employee performance. Apart from leadership, remuneration also plays a critical role in employee retention and performance. This research aims to analyze the influence of leadership and remuneration on employee turnover intention with work culture as a moderating variable. The study focuses on employees in the development division of PT TKG Taekwang Indonesia, a multinational footwear manufacturing company located in Subang, West Java. Using a quantitative research method, this study employs a descriptive and verification approach. Data was collected through questionnaires distributed to 87 employees using a saturated sampling technique. The results show that both leadership and remuneration significantly affect turnover intention, while work culture acts as a moderating factor that can either strengthen or weaken these relationships. The findings emphasize the importance of strategic leadership, fair remuneration, and strong work culture in minimizing employee turnover intention and fostering organizational sustainability.

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INTRODUCTION

The main problem faced by many organizations today is the difficulty of forming superior human resources (HR) and being able to become the foundation for the sustainability of the organization. This difficulty is closely related to the weak leadership skills possessed by leaders in each division of the organization. (Suhakim & Badrianto, 2021). According to Bass (1985), as cited in Karimi et al. (2023) Transformational leader is a person who persuades followers to do something beyond what is usually expected. In fact, transformational leaders create a flexible organizational environment by motivating their followers and stimulating their innovative ideas throughout the organization, which challenges employees' feelings and leads them to seek creative and innovative perspectives on the job. Followers of transformational leaders are more productive, regardless of whether performance is measured at the individual, team, unit, or organizational level (Ángeles López-Cabarcos et al., 2022). The success of an organization is largely determined by the quality of its leadership, because reliable leaders are able to manage HR potential and create a conducive work environment.

Apart from leadership, remuneration is an important factor in improving employee performance and retention. Based on a study in Sumatera indicate that Remuneration influences performance by 32.6% with fair compensation and performance-based incentives boosting motivation (Radhi et al., 2025). Remuneration is a form of reward



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given to employees for their contribution to the organization (Basri & Abdillah, 2022). Based on the opinion of experts such as remuneration does not only function as a wage, but also as a trigger for work motivation and a means to develop employee potential. When the remuneration provided is in accordance with the responsibilities and results of employee work, job satisfaction increases and the tendency to leave the organization can be suppressed.

The third important factor is work culture. Work culture reflects the system of values, beliefs and norms shared by members of the organization (Mandasari & Safrizal, 2023). This culture is formed through habits, interactions, and the way the organization adapts to external challenges and internal needs (Wati et al., 2024). According to Schein (2010) as cited in Brahm & Poblete (2024) organizational culture has two essential dimensions (namely, external adaptation and internal integration), which are sufficiently distinct and rich to consider and analyze separately. Strong work culture is able to become the glue that unites organizational members, creates a collective identity, and becomes a source of motivation and direction in behavior (Cahyati & Adelia, 2024). Work culture also plays a role in creating an environment that is productive, harmonious, and able to face future challenges. In this context, leaders have a great responsibility to shape, instill, and develop a positive work culture in their organization.

One indicator that reflects problems in the organization is the level of turnover intention, which is the desire of employees to leave their workplace (Rambi et al., 2020). Turnover intention often has a negative impact because it incurs high costs in the recruitment, training and adaptation process for new employees (Musa & Tawe, 2023). In addition, high employee turnover can also hamper the effectiveness of teamwork and lead to the loss of important knowledge and skills in the organization (Noerchoidah, 2020). Various studies have shown that turnover intention is influenced by leadership, remuneration, and work culture (Ridwan, 2024). For example, transformational leaders enhance employees' psychological empowerment by fostering participative decision-making that would incline employees toward organizational processes and reduce their intention to leave the organization (Saira et al., 2021).

However, there are different results in a number of studies related to the influence of these variables on turnover intention. Some studies find that leadership has a positive effect on turnover intention, while other studies show a negative and significant effect. The same is true for remuneration and work culture variables. For example, research by Madison (2023) shows that remuneration has a negative effect on turnover intention, while other studies suggest that the effect of remuneration is positive depending on the context and employee perceptions (Budiman, 2023). In terms of work culture, most studies conclude that work culture has a negative effect on turnover intention, which means that a strong and positive work culture can reduce employees' intention to leave the organization. However, there are also different findings, such as those studied by (Danti & Elmi, 2023) where organizational culture had no influence on turnover intention.

Based on the gap in the results of previous studies, the researcher feels it is important to conduct further studies using the same variables but on different objects. This research will be conducted at PT TKG Taekwang Indonesia, a multinational footwear manufacturing company located in Subang, West Java. The purpose of this study is to analyze the effect of leadership and remuneration on turnover intention, and see the role of work culture as a moderating variable that strengthens or weakens the relationship.

This research is limited to only one object, PT TKG Taekwang Indonesia, in 2024. The independent variables used are leadership and remuneration, the dependent variable is turnover intention, and work culture is used as a moderating variable. The problem formulations in this study include: how is the description of turnover intention, leadership, remuneration, and work culture in development employees at PT TKG Taekwang Indonesia, and how these variables influence each other. This research is expected not

only to make an academic contribution through scientific findings that enrich the literature on HR management, but also to make a practical contribution to companies in formulating leadership strategies, remuneration systems, and the formation of a work culture that can reduce turnover intention, increase productivity, and ensure long-term organizational sustainability.

METHODS

This research uses a quantitative approach with descriptive and verification methods, which aims to describe and test the influence between research variables (Sugiyono, 2020). The object of research is PT TKG Taekwang Indonesia, a multinational company in the footwear industry located in Subang, West Java. The research subjects were all employees of the Development division totaling 87 people, and because the number was less than 100, the census technique or saturated sample was used where the entire population was sampled. This research was conducted in January 2025.

Data was collected through a 5-point Likert scale-based questionnaire designed to measure respondents' level of agreement with statements relating to leadership and remuneration variables (as independent variables), turnover intention (as dependent variable), and work culture (as moderating variable). In addition to questionnaires, researchers also used observations and interviews as additional data collection techniques, researchers stated that observations and interviews were conducted at PT TKG Taekwang Indonesia.

The data used consisted of primary data, namely the results of questionnaire answers, and secondary data obtained from literature such as journals, books, and related scientific documents. The validity test was carried out using the Product Moment correlation technique, while the reliability was tested using the Cronbach Alpha method to ensure the consistency of the research instrument. Data analysis was carried out by descriptive statistics to describe the phenomenon under study and continued with classical assumption tests such as normality tests to ensure data distribution before multiple linear regression. The technique of processing respondents scores uses an interval-based scoring approach, which is then interpreted in categories such as very good to very bad, to support the drawing of conclusions and relevant policy recommendations.

RESULTS AND DISCUSSION

Based on the results of research conducted by researchers on 89 respondents, there is an identification of the characteristics of respondents based on name, age, gender, length of service, division and position.

Table 1. Characteristics of Respondents by Age, Gender, Length of Service, Division, and Position

	Characteristic	Frequency	Precent	Valid Precent	Cumulative Precent
Age	20-30	60	67,4	67,4	67,4
	31-40	26	29,2	29,2	96,6
	41-50	2	2,2	2,2	98,9
	>50	1	1,1	1,1	100,0
	Total	89	100,00	100,0	
Gender	Man	55	61,8	61,8	61,8
	Woman	34	38,2	38,2	100,0
	Total	89	100,0	100,0	
Duration of Work	1-3 years	57	64	64	64
	4-6 years	8	9	9	73
	7-9 years	10	11,2	11,2	84,3
	>9 years	14	15,7	15,7	100,0

	Total	89	100,0	100,0	
Division	PM	16	18	18	18
	PFC	13	14,6	14,6	32,6
	PE	23	25,8	25,8	58,4
	TE	30	33,7	33,7	92,1
	Yield	7	7,9	7,9	100,0
	Total	89	100,0	100,0	
Position	Staff	64	71,9	71,9	71,9
	Senior Staff	10	11,2	11,2	83,1
	Asst Chief	8	9,0	9,0	92,1
	Chief	5	5,6	5,6	97,8
	Manager	2	2,2	2,2	100,0
	Total	89	100,0	100,0	

Source: Results of processing by the author (2025)

Based on the data on the characteristics of respondents in this study it can be concluded that most of the respondents were 20-30 years old with a total of 60 people and a percentage of 67%, 55 people of male gender with a percentage of 61.8%, with a length of work of 1-3 years as many as 57 people with a percentage of 64%, Tooling Engineer (TE) division as many as 30 people with a percentage and a staff position of 64 people at PT TKG Taekwang Indonesia.

AVE Validity Test

To test the validity in this study, researchers used convergency validity and discriminant validity. Convergent validity of the measurement model carried out with the indicator reflective model is assessed based on the relationship/correlation between the item score/component and the construct score or outer loadings which can be calculated using smart PLS. A reflective measure can be said to be high if it correlates more than 0.70 with the construct to be measured. Details of the Outer Loading analysis results can be seen in table 2. below.

Table 2. Outer Loading

	Leadership	Remuneration	Work Culture	Turnover Intention	Desc
X1.P1	0.892				Valid
X1.P2	0.896				Valid
X1.P3	0.922				Valid
X1.P4	0.930				Valid
X1.P5	0.841				Valid
X1.P6	0.925				Valid
X1.P7	0.875				Valid
X1.P8	0.796				Valid
X2.P1		0.833			Valid
X2.P2		0.870			Valid
X2.P3		0.882			Valid
X2.P4		0.844			Valid
X2.P5		0.871			Valid
X2.P6		0.870			Valid
X2.P7		0.819			Valid
M.P1			0.754		Valid
M.P2			0.817		Valid
M.P3			0.746		Valid
M.P4			0.717		Valid
M.P5			0.779		Valid

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	Leadership	Remuneration	Work Culture	Turnover Intention	Desc
M.P6			0.716		Valid
M.P7			0.718		Valid
M.P8			0.752		Valid
Y.P1				0.792	Valid
Y.P2				0.760	Valid
Y.P3				0.728	Valid
Y.P4				0.776	Valid
Y.P5				0.750	Valid
Y.P6				0.701	Valid

Source: Results of processing by the author (2025)

Based on Table 2. all indicators in the questionnaire that measure the variables of Leadership, Remuneration, and Work Culture on Turnover Intention are declared valid, because they have an outer loading value above 0.70. In addition, convergent validity is also met, indicated by the AVE value of each variable exceeding 0.50 according to the criteria of Fornell and Larcker (1981). Details of the results of the Average Variance Extracted (AVE) analysis can be seen in table 3. following.

Table 3. Average Variance Extracted (AVE)

Construct	Average Variance Extracted (AVE)	Desc
Leadership	0.563	Valid
Remuneration	0.784	Valid
Work Culture	0.732	Valid
Turnover Intention	0.565	Valid

Source: Results of processing by the author (2025)

Table 3 shows that the Average Variance Extracted (AVE) value for the constructs of Leadership, Remuneration, Leadership Culture, and Turnover Intention exceeds 0.50, which meeting the requirements of convergent validity. In addition, discriminant validity is stated to be fulfilled if the cross-loading value of each indicator is higher for its construct than for other constructs, which indicates the ability of the latent construct to predict the indicator correctly in its block. The results of the analysis of cross-loading can be seen in table 4 below.

Table 4. Cross Loading

	Leadership	Remuneration	Work Culture	Turnover Intention
X1.P1	0.892			
X1.P2	0.896			
X1.P3	0.922			
X1.P4	0.930			
X1.P5	0.841			
X1.P6	0.925			
X1.P7	0.875			
X1.P8	0.796			
X2.P1		0.833		
X2.P2		0.870		
X2.P3		0.882		
X2.P4		0.844		
X2.P5		0.871		
X2.P6		0.870		
M.P1		0.819		

M.P2	0.754	
M.P3	0.817	
M.P4	0.746	
M.P5	0.717	
M.P1	0.779	
M.P1	0.716	
M.P1	0.718	
M.P1	0.752	
Y.P1		0.792
Y.P2		0.760
Y.P3		0.728
Y.P4		0.776
Y.P5		0.750
Y.P6		0.701

Source: Results of processing by the author (2025)

Based on Table 4, all indicator loading values are higher than their cross loading values, so they meet the discriminant validity requirements. In addition, discriminant validity is also confirmed through a comparison of the square root of AVE and the correlation between constructs. If the AVE root is greater than the correlation between other constructs, then the construct is declared valid (Fornell & Larcker, 1981). Further analysis results are presented in Table 4.

Table 5. Correlation of the laten variable and Square Roots of AVE

	Leadership	Remuneration	Work Culture	Turnover Intention
Leadership	1.000	0.688	0.800	-0.761
Remuneration	0.688	1.000	0.619	-0.801
Work Culture	0.800	0.619	1.000	-0.500
Turnover Intention	-0.761	-0.801	-0.500	1.000

Source: Results of processing by the author (2025)

Based on table 5. above, it can be concluded that the AVE root of the Work Culture construct of 0.750 is greater than the construct between the correlation of Work Culture and Leadership, Remuneration and Turnover intention. The AVE root of the Leadership construct of 0.886 is greater than the correlation between Leadership, remuneration and turnover intention. The root of the AVE of remuneration of 0.837 is greater than the correlation of turnover intention. While the AVE root of turnover intention is 0.863. then the test results can be said that all constructs in the data have high discriminant validity.

Cronbach's Alpha Reliability Test

The reliability test is carried out to prove the accuracy, consistency, and accuracy of the instrument in measuring constructs. By using Partial Least Square (PLS), the reliability test can be measured by two criteria, namely composite reliability and Cronbach alpha from the indicator block used to measure the construct. A construct can be said to be reliable if the composite reliability value is greater than 0.70. while the Cronbach alpha value is greater than 0.60. The ring of analysis results from composite reliability and Cronbach's alpha can be seen in Table 6 below.

Table 6. Composite Reability and Cronbachs Alpha Values

	Cronbach's Alpha	Composite Reliability	Desc
Leadership	0.960	0.967	Reliable
Remuneration	0.939	0.950	Reliable
Work Culture	0.891	0.911	Reliable
Turnover Intention	0.846	0.886	Reliable

Source: Results of processing by the author (2025)

Based on the results of table 6, the instrument reliability test summarized shows that all constructs for all statements in the Work Culture, Leadership, Remuneration, and Turnover Intention questionnaires have a composite reliability value of > 0.070 and a Cronbach alpha ≥ 0.60 . So, it can be concluded that all constructs have high or good reliability.

According to Zulganef & Nilasari (2022) descriptive research methods are research that aims to describe a certain condition or phenomenon, not sorting or looking for certain factors or variables.

Classical Assumption Test

Normality Test

The normality test aims to test whether in regression, confounding or residual variables have a normal distribution (Azhar & Zulganef, 2025). In SPSS, the normality test that is often used is the Lilliefors Test method (Kolmogorov-Smirnov) which can use two ways, namely from the explore analysis and from the Non-parametric Test-1 sample K-S analysis. For the Kolmogorov-Smirnov method, it is enough to see the sig (significance) value. If the significance is less than 0.05 then the conclusion can not be normal distribution, if the significance is more than 0.05 then the data is normally distributed.

Based on the figure above, it can be interpreted that the figure has an uneven graphical level and even forms a triangle and peaks in the middle of the line, which means that the level of increase and decrease is normally distributed. From this description, it can be concluded that the data in this study has a normal distribution level.

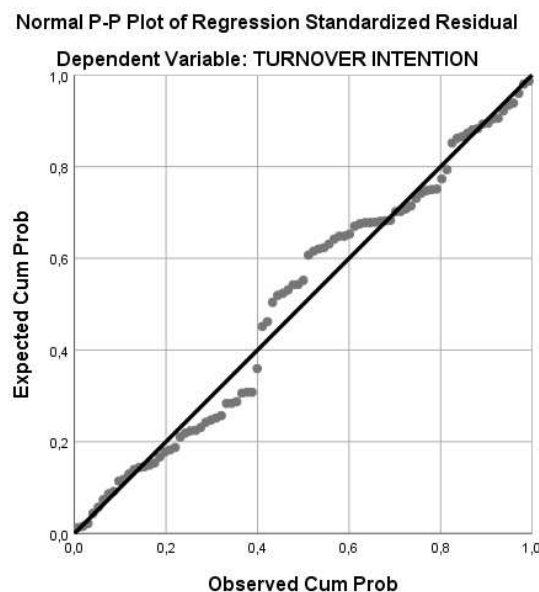


Figure 1. P-Plot Test Results

Source: Results of processing by the author (2025)

The figure above is a Normal P-P Plot Graph which provides an interpretation that the data spreads around the diagonal line and follows the direction of the diagonal line. Therefore, based on the picture shows that the data is normally distributed.

Multicollinearity test

The Multicollinearity test looks for evidence of correlation between the independent variables in the regression model. There should be no association between the independent variables in the regression model according to (Ghozali, 2023). The values used to indicate the presence of multicollinearity symptoms are:

1. Tolerance value <0.10 or equal to VIF value> 10.00
2. Tolerance value > 0.10 or equal to VIF value > 10.00

Table 7. Multicollinearity Test Results

Coefficients^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	27,469	1,283		21,415	,000		
LEADERSHIP	-,391	,054	-,682	-7,228	,000	,307	3,256
¹ REMUNERATION	-,377	,050	-,555	-7,607	,000	,514	1,945
WORK CULTURE	,311	,066	,399	4,723	,000	,383	2,613

a. Dependent Variable: TURNOVER INTENTION

Source: Results of processing by the author (2025)

Based on the results of the multicollinearity test in the figure above, the results show that the leadership variable shows a tolerance value of 0.307 and a VIF value of 3.256. The results of the remuneration variable show a tolerance value of 0.514 and a VIF value of 1.945. The results of the work culture variable show a tolerance value of 0.383 and a VIF value of 2.613. The results on all variables show that, the tolerance value > 0.10 and VIF > 1.0 of the three variables means that the variables do not experience multicollinearity.

Heteroscedasticity Test

To detect the presence of heteroscedasticity by looking at the scatterplot graph. On the scatterplot graph if there is a certain pattern, such as the dots forming a certain regular pattern, then heteroscedasticity occurs. And if there is no clear pattern or the points spread above and below zero on the Y axis, then there is no heteroscedasticity or homoscedasticity.

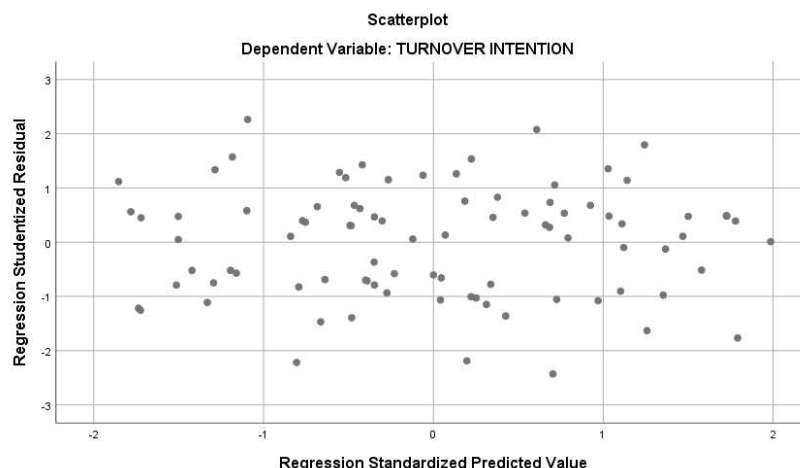


Figure 2. Heteroscedasticity Test Results (scatterplot)
Source: Results of processing by the author (2025)

In the picture above, it can be seen that the scatterplot diagram does not form a certain pattern and is scattered, thus it can be concluded that the regression does not experience heteroscedasticity disorder. Overall, the classical assumption test can be concluded that in the normality test, each data generated in this study is normal and well distributed.

Structural Model Evaluation (Inner Model)

Testing the structural model (Inner Model) is carried out to assess the relationship between one construct and another, the significant value, and the R-Square of the research model. (Ghozali, 2023). In this study, to assess the structural model using SmartPLS 3.0 software. What was first seen in the study with the value of R-Square (R^2) for each endogenous latent variable as the predictive power of the research structural model.

Coefficient of Determination

In multiple linear tests, the coefficient of determination is used to determine the percentage contribution of the influence of X1, X2, Z and the Y variable. Based on the calculation of the correlation coefficient, the coefficient of determination can be calculated. The coefficient of determination is calculated by the formula:

$$Kd = R^2 \times 100\%$$

Changes in the value of R-Square (R^2) can be used to determine whether exogenous latent variables affect endogenous latent variables that have a substantive effect. (Ghozali, 2023). The value of R R-Square (R^2) of 0.75, 0.50, and 0.25 can explain that the model is strong, moderate, and weak. Details of the results of the R-Square (R^2) analysis can be seen in table 8.

Table 8. R-Square (R^2)

	<i>R Square</i>
Work Culture	0.648
Turnover Intention	0.785

Source: Results of processing by the author (2025)

Table 8 shows that the results of the R-Square (R^2) shown for the work culture variable are 0.648. So that based on the results obtained, it can be interpreted that the

influence of leadership and remuneration simultaneously has an R-Square (R^2) value of 64.8% on work culture with a moderate category.

Turnover Intention variable results in an R-Square (R^2) value of 0.785. So based on these results, it can be interpreted that the influence of the Leadership and Remuneration variables simultaneously has an R-Square (R^2) value of 78.5% with a strong category.

Hypothesis Test

Hypotheses need to go through testing to be tested and proven correct based on data that has been obtained from research samples. (Sugiyono, 2021).

Partial Test (T Test)

The T-Statistic test is calculated by comparing the T-count value with the T-table. The T-Table value is determined by looking at the degree of freedom (df) and the significance value (α). The degree of freedom or degree of freedom is determined by reducing the number of samples with the number of variables studied.

$$df = n - k$$

Description:

df: degree of freedom or degree of freedom

n: number of samples or population

k: number of variables studied

In this study took a population of 89 people with 4 variables. So that based on this calculation formula, the result is 85.

$$df = 89 - 4 = 85$$

$$df = 85$$

Based on these calculations, it can be concluded that this study has a free degree (df) of 85 with a significance level (α) of 5%. So, it can be interpreted that the T-Table value is 1.662.

Table 9. T-Statistic Test

	T Statistics (IO/STDEVI)	T Table	Desc
Leadership -> Work Culture	7.432	1.662	Retrieved
Remuneration -> Turnover Intention	7.104	1.662	Retrieved
Leadership -> Turnover Intention	6.515	1.662	Retrieved
Work Culture -> Turnover Intention	3.807	1.662	Retrieved
Remuneration -> Work Culture	1.199	1.662	Rejected

Source: Results of processing by the author (2025)

Based on the results of the T-Statistic data in Table 9, it can be explained that the T-Statistic values of the five variables are interconnected with each other, the first variable of leadership on work culture, the T-Statistic value is greater than the T-Table value of 7.432, implying that the variable is accepted.

Based on the results of the Remuneration variable on turnover intention with a T-statistic of 7.104, which shows the result is greater than the T-table, the conclusion is that the variable is accepted. The Leadership Variable on Turnover Intention has a T-Statistic value of 6.515, which is greater than the T-Table value, so the variable is acceptable. The next variable, work culture on Turnover Intention, has a T-statistic value of 3,807, which is greater than the T-Table. However, the Remuneration Variable on Work Culture value.

Simultaneous Test (F Test)

Table 10. Simultaneous Test Results (F Test)

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1648,060	3	549,353	93,586	,000 ^b
	Residual	498,951	85	5,870		
	Total	2147,011	88			

a. Dependent Variable: TURNOVER INTENTION
b. Predictors: (Constant), WORK CULTURE, REMUNERATION, LEADERSHIP

Source: Results of processing by the author (2025)

Based on the data, it is known that the value of f count: 1648.060, f table value: 93.586, and a significance value of 0.000. Because the calculated F value of 1648.060 > F table value of 93.586 and a significance value of 0.000 < 0.05, it can be concluded that leadership, remuneration, and work culture simultaneously affect turnover intention.

Path Coefficient

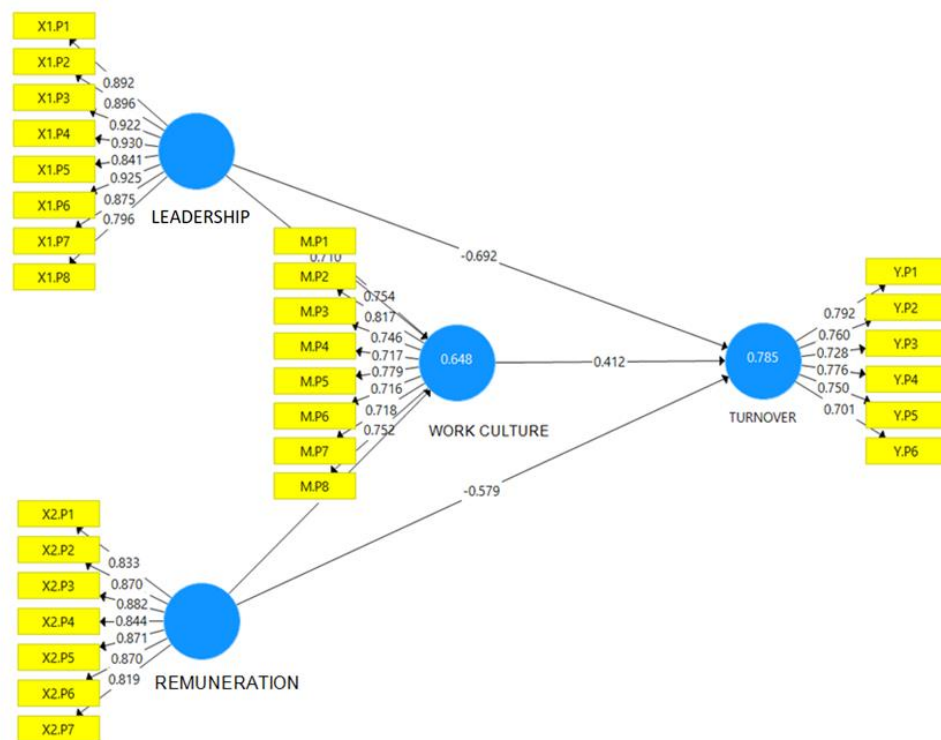
Path coefficient is the value of the path coefficient or the magnitude of the relationship or influence of latent constructs. Details of the results of the path coefficient can be seen in table 10.

Table 11. Path Coefficient

	Original Sample (O)
Work Culture -> Turnover Intention	0.412
Leadership -> Work Culture	0.710
Leadership -> Turnover Intention	-0.692
Remuneration -> Work Culture	0.130
Remuneration -> Turnover Intention	-0.579

Source: Results of processing by the author (2025)

Based on the path coefficient in table 11. Above, it can be seen that the highest path coefficient value is leadership to work culture, namely, 0.710. While the lowest path coefficient value in the Remuneration variable against Turnover Intention namely -0.579.

**Figure 3. Path Coefficient**

Source: Results of processing by the author (2025)

Hypothesis Testing Results

Hypothesis testing results can be done by looking at the path coefficient and comparing the T-Table with the T-Statistic. This hypothesis testing is carried out on the hypothesis that has been formed to determine the results of the data analysis. Details of hypothesis testing in this study are presented in Table 12.

Table 12. Hypothesis Testing Results

	Original Sample (O)	Significance Level	T Table	T Statistics (IO/STFDEVI)	Result
Leadership -> Work Culture	0.412	5%	1.662	7.432	H1 Supported
Remuneration -> Turnover Intention	0.710	5%	1.662	7.104	H2 Supported
Leadership -> Turnover Intention	-0.692	5%	1.662	6.515	H3 Supported
Work Culture -> Turnover Intention	0.130	5%	1.662	3.807	H4 Supported
Remuneration -> Work Culture	-0.579	5%	1.662	1.199	H5 Rejected

Source: Results of processing by the author (2025)

H1 : Leadership has a positive effect on Work Culture

H2: Remuneration has a positive effect on Turnover Intention

H3 : Leadership has a negative effect on Turnover Intention

H4: Work Culture has a positive effect on Turnover Intention

H5 : Remuneration has no effect on Work Culture

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The results of hypothesis testing in this study indicate that leadership has a positive and significant influence on work culture, so the first hypothesis (H1) is supported. This finding indicates that an effective leadership style can influence subordinate behavior and shape a quality work culture. A leader who understands their strengths and weaknesses, is able to communicate openly, and provide examples and constructive feedback will create a productive work environment and encourage high performance. This finding is consistent with previous research by (Radyasasmita & Suryaningsih, 2022) and (Ridwan, 2024), who also found a significant influence of leadership on work culture in various institutions.

Furthermore, the second hypothesis (H2) regarding the effect of remuneration on turnover intention is also supported by the test results. This means that an objective and transparent remuneration system, such as providing fair kaizen and KPIs, plays a role in suppressing employees' desire to leave the company. This is in line with the findings of (Basri & Abdillah, 2022).

The third hypothesis (H3) shows that leadership has a significant negative effect on turnover intention, which means that the better the quality of leadership, the lower the tendency of employees to leave the company. Leaders who are not objective and unable to understand the material and non-material needs of employees can actually increase employees' desire to find another job. This research supports previous studies by (Suhakim & Badrianto, 2021), (Rambi et al., 2020) and (Adeline, 2022) All of which emphasize the important role of leadership style in creating healthy working relationships and reducing turnover intention.

The fourth hypothesis (H4) found that work culture has a significant positive effect on turnover intention. This confirms that a positive work culture, which provides rewards, recognition, and open communication to employees, can reduce the level of their desire to leave the organization. This finding is supported by the research, which shows that role vagueness and lack of appreciation in work culture have the potential to increase dissatisfaction and desire to change jobs.

Meanwhile, the fifth hypothesis (H5) is rejected, because the test results show that remuneration has no significant effect on work culture. Although remuneration can increase employee satisfaction and motivation, it does not directly affect the formation of work culture in the organization. This finding contradicts (Fitaningsiha & Manrejo, 2021) This states that remuneration has a positive influence on improving work culture within the Directorate General of Taxes.

The results of this study indicate a significant direct effect of leadership on work culture, remuneration on turnover intention, and leadership on turnover intention (with a negative direction), and work culture on turnover intention, while there is no significant effect of remuneration on work culture.

CONCLUSION

Based on research conducted on the development of employees of PT TKG Taekwang Indonesia, it was found that leadership has a significant positive influence on work culture. This shows that a good leadership style can create a quality work culture, strengthen team relationships, and increase company productivity. A leader who is able to understand the needs and potential of his team and provide a good example is able to form a supportive and inspiring work environment. In addition, leadership is also proven to have a significant negative effect on turnover intention. This means that the better the quality of leadership in the company, the lower the tendency of employees to leave their jobs. Conversely, a leadership style that is rigid, unfair, and lacks understanding of employee needs can trigger the desire to change jobs. In terms of remuneration, it was found that low compensation packages can increase turnover intention. Fair, open, and performance-adjusted remuneration, such as through a kaizen system and objective KPI assessments, is an important factor in reducing employee intention to leave. However, the

results also show that remuneration has no significant influence on work culture. Although decent remuneration can increase satisfaction, it does not necessarily form a strong work culture, as culture is more related to employee values, appreciation, and engagement. Furthermore, work culture itself was found to have a significant positive influence on turnover intention. A positive work culture, where there is recognition, appreciation, and participation opportunities, can strengthen employee loyalty and retention.

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