

The Influence of Leadership Style and Work Environment on The Job Motivation of Finance, Accounting, and Tax Consultants, Moderated by Performance-Based Incentives

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Abstract

The increasing complexity of financial regulations, accounting standards, and taxation systems has intensified the demand for Finance, Accounting, and Tax (FAT) consultants with high levels of professional competence and sustained work motivation. In professional service organizations, employee motivation is influenced not only by individual capabilities but also by leadership practices, the work environment, and reward systems. This study aimed to examine the influence of leadership style and the work environment on the work motivation of FAT consultants while analyzing the moderating role of performance-based incentives. This research employed a quantitative survey design involving 53 FAT consultants at KJA CTO Consulting. Data were collected using a Likert-scale questionnaire and analyzed through Structural Equation Modeling–Partial Least Squares (SEM-PLS) using SmartPLS software. The results indicated that leadership style had a positive and statistically significant effect on work motivation, demonstrating that effective leadership characterized by clear direction, effective communication, support, and fairness contributed to higher consultant motivation. The work environment had a positive but statistically insignificant effect when evaluated simultaneously with the other variables. Meanwhile, performance-based incentives exerted the strongest positive influence on work motivation, indicating that transparent and performance-oriented reward systems enhanced consultant motivation. The moderation analysis revealed that performance-based incentives tended to strengthen the relationship between leadership style and work motivation; however, the moderating effect was not statistically significant. This study concluded that leadership quality and performance-based incentives were the primary factors influencing the work motivation of FAT consultants and that organizations should continue to strengthen leadership development and performance-based incentive systems.

INTRODUCTION

The Finance, Accounting, and Tax (FAT) consulting industry has experienced significant growth in Indonesia due to increasingly complex tax regulations, accounting standardization, and the growing need for organizations to ensure financial compliance and operational efficiency. FAT consultants provide professional services to a wide range of organizations, including manufacturing companies, distributors, retailers, family-owned businesses, startups, and e-commerce enterprises. As professional standards and regulatory requirements continue to evolve, FAT consultants are expected to demonstrate increasingly

advanced competencies while maintaining high levels of work motivation and pursuing clear professional development goals. The issuance of Government Regulation No. 43 of 2025 further strengthened the strategic role of practicing accountants and public accountants in supporting financial reporting and serving as partners of the Ministry of Finance. Consequently, professional certification has become increasingly important because certified FAT consultants are expected to provide not only technical expertise but also a higher standard of professionalism. Certification administered through the Ministry of Finance's Pusat Pembinaan Profesi Keuangan (PPPK) also serves as an indicator of professional competence within the FAT consulting profession.

The motivation of FAT consultants to obtain professional certification is also influenced by leadership within their organizations (Kobis, 2025). Previous studies have shown that leadership behavior significantly affects employee attitudes and motivation, particularly in knowledge-intensive industries such as consulting (Rahman & Sabri, 2020). One framework that has received considerable attention is the DISC leadership model, which classifies leadership behavior into four dimensions: Dominance, Influence, Steadiness, and Conscientiousness. This model provides a useful framework for understanding how different leadership styles influence employee motivation and workplace behavior (Anandita, 2025; Cahyadi et al., 2022).

Generation Z (Gen Z) is becoming an increasingly dominant segment of the global workforce, including within professional consulting organizations. Previous research indicates that Gen Z employees have workplace expectations that differ from those of earlier generations because they grew up in an environment characterized by digital technologies, open access to information, and rapid social change. Based on a systematic literature review, Jayatissa (2023) explained that Generation Z comprises digital natives who have developed within a highly connected technological ecosystem and therefore expect flexible, adaptive, and technology-enabled work environments. These findings are consistent with reports published by Deloitte (2018) and McKinsey & Company (2018), which indicate that Gen Z employees prefer workplaces that support digital technologies, rapid access to information, and less bureaucratic organizational structures.

The psychosocial work environment has become an important factor influencing employee well-being, motivation, and performance in contemporary organizations (Miao et al., 2020). It encompasses psychological and social aspects of work, including job demands, organizational structure, interpersonal relationships, workplace conflict, and employees' responses to working conditions. Previous studies have shown that the psychosocial work environment influences not only employees' daily work experiences but also their long-term well-being, work sustainability, and organizational performance (Clausen et al., 2019).

The DISC leadership model has received increasing attention in organizational research because it categorizes leadership behavior into four dimensions: Dominance, Influence, Steadiness, and Conscientiousness. This framework helps explain how leaders communicate, make decisions, provide support, and manage workplace relationships (Nurmasari, 2025). In the context of FAT consulting, leadership characteristics are particularly important because consultants require clear direction, professional autonomy, and constructive feedback to perform complex financial, accounting, and taxation assignments. Although leadership and employee motivation have been widely studied, limited research has examined the specific

role of DISC-based leadership styles in professional consulting organizations, particularly when considered together with work environment conditions and performance-based incentive systems (Saks, 2022; Widodo et al., 2025).

In addition to leadership, the work environment represents another important determinant of employee motivation. Contemporary organizational research recognizes that the work environment includes not only physical workplace conditions but also psychosocial factors such as organizational relationships, workload management, communication patterns, and psychological safety. Vischer (2007) argued that physical workplace conditions influence employee productivity through perceptions of comfort and workplace stress, whereas Clausen et al. (2019) emphasized that psychosocial work environments affect employee well-being, sustainability, and organizational performance. In consulting organizations, where employees frequently work under demanding deadlines and high client expectations, a supportive work environment is essential for maintaining motivation and reducing occupational stress.

Previous studies have examined the relationships among leadership, work environment, incentives, and employee motivation; however, several research gaps remain. Many studies have investigated leadership style or the work environment as independent determinants of employee motivation and performance. For example, Yusuf et al. (2023) examined the effects of transformational leadership and the work environment on employee motivation and performance in the digital era, whereas Lee and Kim (2023) investigated organizational support and psychological safety in relation to employee engagement and performance. Nevertheless, limited empirical evidence explains how DISC-based leadership styles interact simultaneously with work environment conditions and performance-based incentives in professional consulting organizations. Moreover, relatively few studies have focused specifically on FAT consultants despite their strategic role in supporting organizational financial compliance.

Performance-based incentives provide an additional perspective for understanding employee motivation. According to Vroom's Expectancy Theory (1964), employees are more motivated when they believe that their efforts will lead to valued outcomes and that organizational rewards are distributed fairly. Empirical studies by Jenkins et al. (1998) and Lazear (2000) further demonstrated that financial incentives can improve employee performance when reward systems are transparent and linked to measurable performance outcomes. However, previous research has not adequately examined whether performance-based incentives strengthen the relationships among leadership, the work environment, and employee motivation, particularly in consulting organizations where professional commitment and intrinsic motivation are also important. Examining incentives as a moderating variable therefore provides a more comprehensive understanding of employee motivation in professional service organizations.

The urgency of this research arises from the need for consulting organizations to develop effective human resource management strategies in response to changing workforce characteristics and increasing professional demands. FAT consultants require not only strong technical competencies but also high levels of work motivation to maintain service quality, satisfy client expectations, and achieve professional certification standards. Without effective leadership, supportive work environments, and equitable performance-based incentive systems, consulting organizations may encounter challenges related to employee engagement,

productivity, and retention. Accordingly, identifying the factors that enhance consultant motivation is strategically important for strengthening organizational sustainability and competitiveness.

The novelty of this research lies in integrating DISC leadership style, work environment dimensions, and performance-based incentives into a single structural model explaining the work motivation of FAT consultants. Unlike previous studies that primarily examined the direct relationships among leadership, the work environment, and motivation, this research investigated the moderating role of performance-based incentives using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) approach. Furthermore, the focus on FAT consultants at KJA CTO Consulting provides a distinctive contribution because professional consulting organizations operate under unique conditions characterized by knowledge-intensive work, client-oriented performance expectations, and high levels of professional accountability.

Accordingly, this study aimed to examine the influence of leadership style and the work environment on the work motivation of FAT consultants while analyzing the moderating effect of performance-based incentives. The study contributes theoretically by integrating DISC leadership theory, work environment theory, and Vroom's Expectancy Theory to explain employee motivation in professional consulting organizations. From a practical perspective, the findings provide recommendations for consulting organizations regarding leadership development, workplace improvement, and the design of transparent performance-based incentive systems to enhance employee motivation. The results are expected to benefit managers, human resource professionals, and professional service organizations seeking sustainable strategies to improve consultant performance and organizational effectiveness.

METHOD

This study employed a quantitative survey approach. The research population consisted of all consultants at KJA CTO Consulting. Purposive sampling was used to select respondents based on the following criteria: active consultants with a minimum of one year of work experience. Data were collected using a structured questionnaire measured on a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

2 = Disagree,

3 = Neutral,

4 = Agree,

5 = Strongly Agree

The questionnaire is distributed digitally using Google Form, so that it can be easily accessed by Respondents. This research was conducted with several general indicators, namely, age, last education level, and years of experience as a FAT consultant.

Analytical Techniques

The data analysis technique in this study uses Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with the help of SmartPLS software. The selection of SEM-PLS was based on the characteristics of the research model involving several latent constructs, simultaneous causal relationships, and the presence of moderation variables. In addition, SEM-PLS is suitable for use in explanatory and predictive research, and does not

require the assumption of a multivariate normal distribution and large sample size, making it relevant for research in professional service organizations such as consulting service offices.

The data analysis stage begins with testing the measurement model (measurement model/outer model) which aims to assess the validity and reliability of the construct. Convergent validity was evaluated through outer loading and Average Variance Extracted (AVE) values, with the criteria of outer loading ≥ 0.70 and AVE ≥ 0.50 . Discriminant validity was tested using the Fornell–Larcker and Heterotrait–Monotrait Ratio (HTMT) criteria, where the HTMT value should be below 0.85. The reliability of the construct was tested using Composite Reliability and Cronbach's Alpha, with a recommended value ≥ 0.70 .

After the measurement model is declared valid and reliable, the analysis is continued with testing the structural model (inner model) to test the research hypothesis. The test was carried out by evaluating the path coefficient, t-statistic, and p-value obtained through the bootstrapping procedure. The relationship between variables is declared significant if the p-value < 0.05 . The quality of the structural model was also evaluated through the R-square (R^2) value on the endogenous variable, which indicates the ability of exogenous variables to explain variations in consultants' work motivations.

Furthermore, the test of the effect of moderation of performance-based incentives was carried out by establishing interaction variables between performance-based incentives and each independent variable (leadership style and working environment). These interaction variables were incorporated into the structural model and tested for significance using bootstrapping. If the coefficient of the path of the interaction variable is significant, then performance-based incentives are stated to play a role as a moderator variable that strengthens or weakens the relationship between variables in the research model.

Variables measured include:

Table 1. Variables and Indicators

Independent Variables	Indicator	Source
Leadership Style (DISC)	Leaders show firmness in decision-making (Dominance)	Marston (1928); Wiley (2015)
	Leaders are able to motivate and build persuasive communication (Influence)	Marston (1928); Wiley (2015)
	Leaders are supportive and build harmonious working relationships (Steadiness)	Marston (1928); Wiley (2015)
	Leaders work systematically, thoroughly, and data-driven (Conscientiousness)	Marston (1928); Wiley (2015)
Working Environment	Workspace comfort	Vischer (2007)
	Strategic and easily accessible office location	Jayatissa (2023)
	Clear Coordination Flow and Organizational Structure	Agusta, G.R.D. (2025)
	Standard Operational Procedure yang jelas (Redesign Work Process)	Nugroho et al., (2025)
	Psychosocial Factors Work environment	Clausen et al., (2019)
Performance-Based Incentives (Moderation)	Amount of incentives according to the client's achievement	Lazear (2000)

	Incentives are given fairly and transparently	Jenkins et al. (1998)
	Incentives to increase the morale of consultants	Vroom (1964)
Work Motivation	Increased work efforts to achieve performance targets	Vroom (1964)
	Belief that effort produces good performance (Expectancy)	Vroom (1964)
	Belief that performance is valued by the organization (Instrumentality)	Vroom (1964)
	Incentives have important value for consultants (Valence)	Vroom (1964)

RESULTS AND DISCUSSION

Overview of Research Data

This study used questionnaire data from 53 respondents of Finance-Accounting-Tax consultants. The instruments are compiled on a Likert scale of 1 to 5, where higher values indicate a stronger level of approval. The research model follows the framework that has been formulated in the proposal, namely Leadership Style and Working Environment as independent variables, Performance-Based Incentives as moderation variables, and Work Motivation as dependent variables. The method framework in the proposal states the use of SEM-PLS to test the outer model, inner model, and moderation effect.

Based on respondent profiles, the largest age group is respondents over 35 years old. The last education is dominated by S1. The length of the greatest work experience was in the group of more than 5 years. This condition indicates that most respondents have had sufficient professional experience to assess leadership practices, work environment, incentives, and work motivation in the context of FAT consulting.

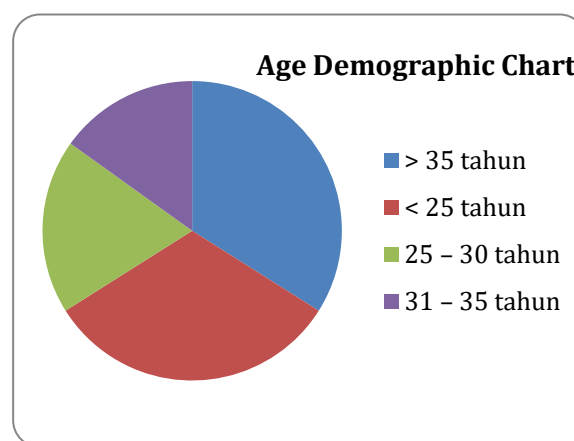


Figure 1. Respondent Profiles by Age

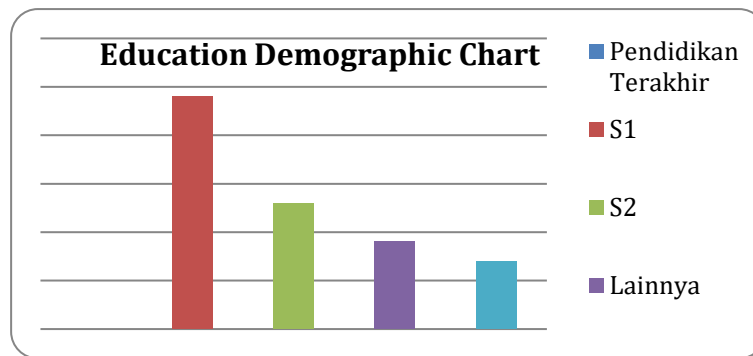


Figure 2. Respondent Profiles by Recent Education

Table 2. Respondent Profiles Based on Length of Employment

Long Career as a Finance / Accounting / Tax Consultant	Frequency	Percentage
> 5 years	21	39.6%
< 1 year	15	28.3%
1 – 3 years	12	22.6%
3 – 5 years	5	9.4%

Descriptive Statistics of Research Variables

Descriptive statistics are used to see the tendency of respondents' answers. On average, all constructs are in the high category. This indicates that respondents generally assess leadership, working environment, incentive systems, and work motivation to be in a positive condition. However, a high mean value does not automatically mean that the entire hypothesis is significant, since hypothesis testing still takes into account the simultaneous relationships between variables in the structural model.

Table 3. Descriptive Statistics of Constructs

Construct	count	mean	hrs	min	max	Category
Leadership	53.000	4.113	0.739	2.000	5.000	Height
Working Environment	53.000	4.003	0.789	1.857	5.000	Height
Incentives	53.000	3.917	0.917	1.400	5.000	Height
Motivation	53.000	4.094	0.758	2.800	5.000	Height

Data Quality Test and Outer Model

External model testing is carried out to ensure that the indicators used are able to represent the research construct. The criteria used are an outer loading of at least 0.70, Average Variance Extracted (AVE) of at least 0.50, Cronbach's Alpha of at least 0.70, and Composite Reliability of at least 0.70. At the initial evaluation stage, the WE6 indicator, namely "Seniority Practices still occur in my workplace", showed outer loading that did not meet the criteria after being conceptually adjusted as a negative indicator. Therefore, the indicator is excluded from the calculation of the Working Environment construct so that the measurement model is more valid and consistent.

Table 4. Convergent Validity Test Results - Outer Loading Final

Construct	Code	Outer Loading Final	Verdict
Leadership Style	LS1	0.888	Valid
Leadership Style	LS2	0.926	Valid
Leadership Style	LS3	0.872	Valid
Leadership Style	LS4	0.902	Valid
Leadership Style	LS5	0.868	Valid
Working Environment	WE1	0.865	Valid
Working Environment	WE2	0.902	Valid
Working Environment	WE3	0.935	Valid
Working Environment	WE4	0.915	Valid
Working Environment	WE5	0.907	Valid
Working Environment	WE7	0.931	Valid
Working Environment	WE8	0.893	Valid
Performance-Based Incentives	IBK1	0.942	Valid
Performance-Based Incentives	IBK2	0.939	Valid
Performance-Based Incentives	IBK3	0.880	Valid
Performance-Based Incentives	IBK4	0.863	Valid
Performance-Based Incentives	IBK5	0.861	Valid
Work Motivation	MK1	0.889	Valid
Work Motivation	MK2	0.883	Valid
Work Motivation	MK3	0.905	Valid
Work Motivation	MK4	0.962	Valid
Work Motivation	MK5	0.975	Valid

Based on the table above, all final indicators have an outer loading value above 0.70. Thus, the indicators maintained in the final model are declared to be valid in a convergent manner.

Table 5. Reliability Test Results and AVE

Construct	Number of Final Items	Cronbach Alpha	Composite Reliability	AVE	Verdict
Leadership Style	5	0.935	0.951	0.795	Reliable & valid
Working Environment	7	0.964	0.970	0.823	Reliable & valid
Performance-Based Incentives	5	0.939	0.954	0.805	Reliable & valid
Work Motivation	5	0.956	0.967	0.853	Reliable & valid

Cronbach's Alpha and Composite Reliability values of the entire construct are above 0.70. The AVE value is also above 0.50. Thus, the constructs of Leadership Style, Working Environment, Performance-Based Incentives, and Work Motivation are declared reliable and meet convergent validity.

Discriminating Validity Test

The validity of the discriminator was tested with the Fornell-Larcker and HTMT criteria. In the Fornell-Larcker criterion, the root of the AVE on the main diagonal must be higher than the correlation between constructs in the same row or column. At HTMT, the

suggested value is below 0.90 to indicate that the construct does not have serious discrimination problems.

Table 6. Fornell-Larcker Criterion

Construct	Leadership	Working Environment	Incentives	Motivation
Leadership	0.892	0.829	0.714	0.753
Working Environment	0.829	0.907	0.728	0.726
Incentives	0.714	0.728	0.897	0.764
Motivation	0.753	0.726	0.764	0.924

Table 7. HTMT Ratio

Construct	Leadership	Working Environment	Incentives	Motivation
Leadership	1.000	0.874	0.765	0.793
Working Environment	0.874	1.000	0.768	0.755
Incentives	0.765	0.768	1.000	0.806
Motivation	0.793	0.755	0.806	1.000

The Fornell-Larcker results show that the root of AVE in the main construct is higher than most correlations between constructs. The HTMT value shows that the relationship between constructs is quite strong, especially between Leadership and Working Environment. Substantively, this can be understood because in professional service organizations, the perception of leaders is often attached to the perception of the work environment. However, because the reliability, AVE, and outer loading values have met the criteria, the model can still be used with the note of conceptual proximity between constructs.

Multicollinearity Test

The multicollinearity test was carried out using the Variance Inflation Factor (VIF). A VIF value below 5 indicates that there is no critical multicollinearity problem. The moderation model has an interaction between variables so that the VIF value tends to be higher than the direct model, but it is still within acceptable limits.

Table 8. VIF Test Results Table

Variabel	LIVE	Verdict
Leadership	3.732	No critical issues
Working Environment	3.660	No critical issues
Incentives	2.507	No critical issues
Leadership x Insentif	5.012	Need attention
Working Environment x Insentif	5.110	Need attention

Pengujian Inner Model

The inner test of the model is carried out through R-square, f-square, and path coefficients. The R-square value indicates the ability of exogenous variables to explain endogenous variables. The test results show that the model is able to explain Work Motivation strongly.

Table 9. R-square Value Table

Variable endogenous	R-square	Adjusted R-square	Category
Work Motivation	0.694	0.662	Strong

Tabel 10. Nilai f-square

Predictors removed	R2 after removal	f-square	Category
Leadership	0.663	0.101	Small
Working Environment	0.687	0.023	Small
Incentives	0.622	0.236	Medium
Leadership x Insentif	0.677	0.056	Small
Working Environment x Insentif	0.686	0.028	Small

Hypothesis Testing

Hypothesis testing was carried out by looking at the direction of the beta coefficient, t-statistical value, and p-value. The final model includes Leadership, Working Environment, Incentives, and two interaction variables, namely Leadership x Incentives and Working Environment x Incentives. The test results are presented in the Table below.

Table 11. Results of Testing the Moderation Model Hypothesis

Hipotesis	Path	Coefficient Beta	Std Error	t-statistic	p-value	Bootstrap p CI 2.5%	Bootstrap p CI 97.5%	Verdict
H1	Leadership -> Motivation	0.347	0.159	2.181	0.034	-0.340	0.629	Signifikan
H2	Working Environment -> Motivasi	0.159	0.154	1.030	0.308	-0.314	0.708	Insignifikan
The Role of Moderation	Incentives -> Motivation	0.432	0.130	3.327	0.002	0.109	1.010	Signifikan
H3	Leadership x Incentives -> Motivation	0.266	0.164	1.623	0.111	-0.281	0.874	Insignifikan
H4	Working Environment x Insentif -> Motivasi	-0.185	0.161	-1.147	0.257	-0.908	0.371	Insignifikan

The interpretation of the test results showed that Leadership Style had a positive coefficient for Work Motivation and was significant in the parametric moderation model. The Working Environment has a positive coefficient, but it is insignificant when tested in conjunction with incentives and interactions. Performance-Based Incentives have the strongest positive influence on work motivation. The effect of the Leadership x Incentives interaction is positive, which means that incentives tend to strengthen the relationship

between leadership and work motivation, although it is not yet significant at the level of 5%. The effect of the interaction between Working Environment and Incentives was negative and insignificant, so incentives were not shown to strengthen the relationship between Working Environment and Work Motivation in this model.

Discussion Based on Theory

First, the results of the study support the role of leadership in increasing the work motivation of FAT consultants. In the DISC approach, leaders who are able to provide clear direction, be open to input, exemplify work ethic, be fair in decisions, and support subordinates when facing difficulties will increase the perception of consultants' expectations. Consultants become more confident that the work done can result in better performance.

Second, the work environment is descriptively in the high category and has a positive direction towards motivation. This is in line with Vischer (2007) who emphasized that a comfortable physical environment can support productivity, as well as Clausen et al. (2019) who explain the importance of psychosocial factors in the work environment. However, when tested simultaneously with leadership and incentives, the influence of the working environment is not dominant. This means that for FAT consultants, the work environment remains important as a fundamental factor, but stronger motivation is fueled by leadership qualities and the clarity of performance-based rewards.

Third, performance-based incentives are a very important variable in the model. These findings are in line with Vroom's Expectancy Theory (1964), specifically the instrumentality and valence components. Consultants will be more motivated if good performance is believed to produce clear, transparent, and valuable rewards. The results of the priority questions also showed that respondents most chose clear and fair performance-based incentives as the most important factor to support performance and careers.

Fourth, the moderation results show that incentives tend to strengthen the influence of leadership on motivation, but are not statistically significant. Managerially, this shows that incentives are not a substitute for leadership, but complementary. Leaders still need to build clear direction, support, and communication, while incentives serve to reinforce the relationship between effort, performance, and reward.

Managerial Implications

Table 12. Respondents' Priorities to Support Performance and Career

Options	Frequency	Percentage
Clear and fair performance-based incentives	26	49.1%
Comfortable and supportive Work Environment	14	26.4%
Quality and Support Leader	13	24.5%

The practical implication for CTO Consulting Accounting Services Offices is the need to build a more clear, measurable, and transparent performance-based incentive system. The system should be associated with client achievement, accuracy of work completion, quality of output, compliance with SOPs, and contribution to client retention. In addition, companies need to continue to strengthen leadership through coaching, providing clear work directions, periodic performance evaluations, and two-way communication.

Respondents' open advice also pointed to several key themes, namely the need for clearer incentives and compensation, attention to facilities and comfort, workload balance, and career development. This reinforces the quantitative finding that the motivation of FAT consultants is not only influenced by financial factors, but also by a sense of appreciation, a supportive work environment, and leadership that is able to direct individual growth.

Table 13. Respondent Open Suggestion Theme Summary Table

Category	Number of indications
Incentives/Compensation	10
Leadership & communication	6
Work environment & facilities	4
Career & development	7
Workload/SOP	6

CONCLUSION

This study aimed to analyze the influence of leadership style and the work environment on the work motivation of Finance, Accounting, and Tax (FAT) consultants, with performance-based incentives as a moderating variable, at KJA CTO Consulting using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) approach with 53 respondents. The results indicated that leadership style had a positive and statistically significant effect on work motivation, demonstrating that leadership characterized by clear direction, open communication, exemplary behavior, psychological support, and fairness in decision-making enhanced consultants' work motivation. The work environment also had a positive effect on work motivation; however, its influence was not statistically significant when analyzed simultaneously with leadership style and performance-based incentives, suggesting that it primarily functioned as a foundational factor supporting workplace comfort and stability. Meanwhile, performance-based incentives exerted the strongest positive influence on work motivation, indicating that a clear, fair, transparent, and performance-based reward system effectively enhanced the motivation of FAT consultants. The moderation analysis further revealed that performance-based incentives tended to strengthen the relationship between leadership style and work motivation, although the moderating effect was not statistically significant. In contrast, performance-based incentives did not significantly moderate the relationship between the work environment and work motivation.

These findings indicate that leadership remained the primary driver of intrinsic work motivation, whereas performance-based incentives reinforced the effectiveness of leadership. From a managerial perspective, organizations should develop objective and measurable performance-based incentive systems, strengthen leadership development through coaching and mentoring, maintain supportive work environments, and promote career development and work-life balance. Theoretically, this study strengthens the integration of the DISC Leadership Model, Vroom's Expectancy Theory, and contemporary work environment theory by emphasizing the central role of human resources in organizational performance. The findings are also consistent with previous studies demonstrating the positive effects of leadership and reward systems on employee motivation while highlighting the comparatively limited influence of the work environment in the context of FAT consulting. Overall, this study suggests that, in knowledge-intensive professional service organizations, leadership

quality and performance-based incentives play a more influential role than physical work environment conditions in shaping employees' work motivation.

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