

The Impact of Ethical Leadership on Employee Performance: The Mediating Role of Employee Engagement, Organizational Citizenship Behavior (OCB), and Interprofessional Team Collaboration As Moderating Variables In The Upt Samsat North Aceh Office

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Abstract

This study investigates the impact of ethical leadership on employee performance: the mediating role of employee engagement, organizational citizenship behavior, and interprofessional team collaboration as moderating variables in the upt samsat north aceh office. Adopting a quantitative approach, survey data were collected from a diverse sample of employees across various industries. Statistical techniques, including regression and correlation analyses, were employed to examine the relationships among the variables. The results indicate that employee engagement, ethical leadership, cross-professional collaboration, and OCB all have a significant positive effect on employee performance. Specifically, higher levels of engagement, ethical leadership, and collaborative practices are strongly associated with improved performance outcomes. Furthermore, OCB emerged as a critical predictor of enhanced employee performance. These findings underscore the importance of cultivating a positive organizational climate that emphasizes employee engagement, ethical leadership, interprofessional collaboration, and a culture that encourages discretionary effort. The study offers valuable managerial insights for improving performance through targeted strategies that strengthen these key organizational dimensions.

Keywords: Employee engagement, Ethical leadership, Cross-professional collaboration, Organizational citizenship behavior and Employee performance

1. Introduction

Public service provision is not only a fundamental right of citizens but also an obligation of the state to fulfill the basic needs of its residents, as mandated by the Constitution of the Republic of Indonesia of 1945. However, despite this constitutional mandate, the attainment of quality public services remains a distant reality for many citizens. In the midst of modern cultural advancements and escalating societal demands, the quest for improved service quality has become ever more pressing.

In Indonesia, the administration of public services still grapples with uncertainties regarding costs, time, and methods of delivery. In response to these challenges, the North Aceh Regency Government, particularly the North Aceh Revenue Office, has taken proactive measures to enhance public service delivery. Aligning with the provisions of Law No. 25 of 2009 concerning Public Services, the establishment of a Mobile Tax Service Unit within the Technical Service Unit of the North Aceh Revenue Office has been initiated. This institution is specifically tasked with facilitating citizen engagement in the registration of motor vehicles, tax payments, and contributions to the Traffic Accident Mandatory Fund (SWDKLLJ).

Operational coordination of this service is maintained among three key entities: the North Aceh Revenue Office, the Police, and PT Jasa Raharja. The System of Integrated One-Stop Administration

Services (SAMSAT) is inherently complex, requiring taxpayers to navigate through multiple service windows, often resulting in considerable time consumption. Recognizing the inefficiency of manual or semi-electronic processes, ongoing efforts have been directed towards leveraging modern technology to streamline service delivery.

The development of IT-based SAMSAT services has long been underway. This technological evolution within the North Aceh Revenue Office is geared towards increasing participation among motor vehicle taxpayers. Today, citizens across all strata of society expect public services to be easily accessible, swift, and straightforward. To initiate improvements in tax payment facilitation, particularly for Vehicle Tax and the SWDKLLJ, the implementation of an online network across SAMSAT Shared Service Offices has been prioritized.

The introduction of online services at each Shared Service Office is poised to enhance customer experiences by enabling taxpayers to renew their Vehicle Tax remotely, regardless of their original jurisdiction as stated on the Vehicle Registration Certificate.

Observations conducted by the author reveal persisting challenges in the motor vehicle tax renewal process at the Shared Service Office of the North Aceh SAMSAT. Many taxpayers lack familiarity with the payment procedures, finding them cumbersome and time-consuming. Delays in service provision often force taxpayers to postpone their transactions, exacerbating the inconvenience. Testimonies from taxpayers like (Musyarofah & Purnomo, 2008) underscore the frustration stemming from lengthy wait times and unclear procedures.

Similar issues are echoed in the North Aceh SAMSAT Shared Service Office, as evidenced by preliminary research findings. Customers express confusion regarding the process of renewing Vehicle Registration Certificates and transferring ownership, citing a lack of readily available information and lengthy queues as deterrents. Consequently, some resort to employing middlemen for tax payments, incurring additional costs. These grievances highlight deficiencies in the performance of the SAMSAT personnel, attributed to various factors such as ethical leadership, employee engagement, and OCB.

The mean score of 3.35 for employee performance variables, derived from a sample of 30 respondents, indicates room for improvement. Additional insights from secondary data sources further corroborate existing challenges in SAMSAT's service delivery from the perspective of taxpayers. Moreover, interprofessional collaboration emerges as a potential mediator in enhancing organizational performance. With a mean score of 3.38 for interprofessional collaboration variables, there is still room for improvement, underscoring the significance of fostering collaboration among personnel from different agencies within SAMSAT.

Unlike previous studies focusing on determinants of employee performance within specific organizations, this research extends to a collaborative unit comprising three interrelated agencies. Consequently, interprofessional collaboration emerges as a pivotal variable in augmenting employee performance, mediating the influence of employee engagement.

In light of these findings, this study seeks to explore the moderating role of interprofessional collaboration in augmenting employee engagement and consequently improving organizational performance within the North Aceh SAMSAT unit. Drawing on insights from previous literature, the study aims to shed light on the critical role of collaboration in enhancing service quality and organizational effectiveness in the public sector.

2. Literature Review

2.1. Employee Performance

Performance refers to the outcomes achieved by an individual over a specific period in completing tasks, including meeting work standards, targets, or predetermined criteria (Zainal et al., 2015). Employee performance is not solely a basis for promotions or salary determinations; it also plays a vital role in identifying opportunities for employee development and addressing performance declines. Assessing employee performance allows organizations to evaluate strengths and weaknesses, support career planning, determine salary adjustments, and monitor employee behavior. This evaluation process, commonly referred

to as "performance appraisal" or "performance rating," is essential for organizational decision-making. According to (Munandar, 2014), performance appraisal involves evaluating an individual's personality traits, work behaviors, and results that contribute to their overall job performance. Organizations implement performance appraisals to ensure an objective and structured evaluation system. Moreover, such assessments provide top management with a reliable basis for distributing compensation fairly, based on the actual contributions of each responsibility center within the organization. Ultimately, performance appraisals aim to foster motivation and promote more effective and efficient work practices across departments.

2.2. Employee Engagement

Employee engagement is a form of positive cognition that arises in relation to task completion and is characterized by three key dimensions: vigor (enthusiasm and energy at work), dedication (a strong sense of involvement and commitment to organizational goals), and absorption (deep concentration and enjoyment in performing one's job) (Schaufeli & Bakker, 2004). Engaged employees are those who are fully involved in and enthusiastic about their work. Employee engagement is often viewed as an essential organizational "resource" that can be leveraged to support growth and development. Enthusiastic employees who are deeply immersed in their tasks and demonstrate persistence in overcoming challenges reflect high levels of job engagement (Bakker & Bal, 2010). Drawing from these theoretical perspectives, employee engagement can be defined as a positive emotional and psychological state marked by enthusiasm, passion for completing tasks, and a strong attachment to one's job and organization.

2.3. Organizational Citizenship Behavior (OCB)

Organizational Citizenship Behavior (OCB) is defined as discretionary behavior frequently exhibited by employees that supports the interests of the organization, even though it does not provide direct personal benefit (Moorman & Blakely, 1995); (Prihatsanti & Dewi, 2012). According to (Rotundo & Sackett, 2002) (as cited in (Wahyu Ariani, 2013), OCB refers to behaviors that contribute to the achievement of organizational goals by fostering a supportive social and psychological work environment. (Williams & Anderson, 1991) (as cited in (Chiang & Hsieh, 2012) conceptualize OCB as proactive, cooperative, and helping behavior among team members within an organization. Similarly, (Organ, 2015) describes OCB as behavior intended to benefit the organization beyond formal role expectations. Collectively, these definitions suggest that OCB comprises voluntary, non-rewarded actions initiated by employees that enhance organizational effectiveness and support the attainment of organizational objectives.

2.4. Ethical Leadership

Ethical leadership refers to the manner in which leaders guide behavior based on established norms, communicate clear ethical messages, set explicit standards and regulations for ethical conduct, and apply ethical principles in decision-making while also establishing mechanisms to monitor follower behavior (Stewart & Brown, 2019). Ethical behavior is a core component of leadership and plays a critical role in a leader's personal development, serving as a moral compass for guiding others. According to (Gea, 2014), ethical leadership emphasizes the use of ethical considerations as the foundation for decision-making and action. It involves influencing employees through values, principles, and beliefs that align with broadly accepted norms within organizational behavior.

Ethical leadership has been conceptualized in various ways. In one study, executives described ethical leaders as individuals characterized by honesty, trustworthiness, altruism, and fairness, with a strong commitment to promoting ethical conduct among others (Yukl & Gardner, 2020). A central feature of ethical leadership is the leader's active role in encouraging ethical behavior within the organization. Drawing from these expert perspectives, ethical leadership can be understood as a leadership style rooted in moral values, aimed at resolving interpersonal conflicts and guiding employees toward appropriate behavior. Ultimately, ethical leaders embody virtues that inform ethical decision-making for the collective benefit of the organization.

2.5. Interprofessional Collaboration

Collaboration is a widely used concept in research, clinical practice, and health professional education. It is evident in various domains of healthcare, including patient advocacy, collaborative care delivery, interprofessional learning, healthcare value partnerships, business alliances, and joint research and funding initiatives. The rise of digital technologies—such as computers, mobile devices, and social media has further intensified the prevalence and impact of collaborative efforts. At its core, collaboration refers to a process where two or more entities work together to achieve shared and mutually beneficial outcomes.

In the context of health systems, research, education, and clinical practice are intricately interconnected. Research drives the evolution of educational frameworks, which in turn shape clinical practices and improve patient care outcomes. Conversely, the needs of practitioners, patients, and educators must also inform the research agenda to ensure relevance and applicability. To enhance outcomes for students, healthcare professionals, patients, and broader populations, it is essential to embrace a collaborative approach across these domains.

Interprofessional collaboration (IPC) plays a pivotal role in this ecosystem. It can occur at multiple levels within an organization, between institutions, across professional boundaries, and even across national borders. While known in the business world as interorganizational collaboration, the underlying principles shared goals, partnership, interdependence, and distributed power are equally applicable to healthcare professions. IPC fosters improved service integration, knowledge exchange, and systemic innovation.

(Mattessich & Monsey, 1992) define collaboration as “a mutually beneficial and well-defined relationship entered into by two or more organizations to achieve common goals.” Such relationships are built upon jointly established structures, shared responsibilities, mutual accountability, and the equitable distribution of resources and rewards. Despite skepticism and challenges in implementation, successful international collaborations in research, education, and clinical practice demonstrate the feasibility and benefits of working together.

Strategically, collaboration enables organizations to achieve outcomes that would be unattainable independently. In the business sector, it facilitates cost-sharing, risk mitigation, and supply chain optimization, while also fostering environments conducive to innovation and organizational learning. In healthcare, collaboration can reduce siloed practices, enhance flexibility, and drive patient-centered innovation. Empirical evidence supports that effective collaboration contributes to improved access to care, better coordination of services, optimal utilization of specialty care, enhanced outcomes for chronic diseases, and higher levels of safety. Key performance indicators—such as complication rates, medical errors, hospital length of stay, and caregiver well-being—have all been positively impacted by collaborative approaches.

2.6 Development of Conceptual Framework

Based on the literature review and the relationships between variables such as ethical leadership, employee performance mediated by employee engagement and OCB, also moderated by Interprofessional Collaboration, the research model is presented below:

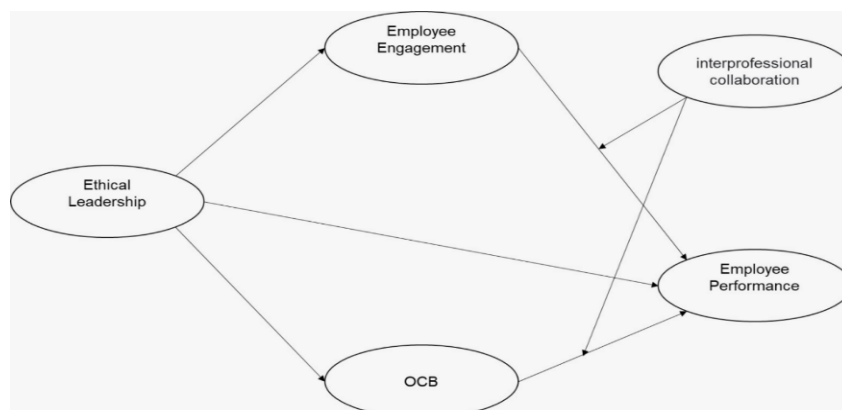


Figure 1. Conceptual Framework

This research model illustrates the hypothesized relationships among the key variables in the study. Ethical leadership is conceptualized as the independent variable, exerting a direct influence on both employee engagement and OCB. In turn, employee engagement and OCB function as mediating variables that transmit the effects of ethical leadership on employee performance. Additionally, interprofessional collaboration is posited as a moderating variable that influences the strength and direction of these relationships.

Ethical leadership is positioned as the foundational element of the conceptual framework, underscoring its central role in shaping employee attitudes, behaviors, and organizational outcomes. It is anticipated that ethical leaders positively influence levels of employee engagement and the exhibition of OCB, which ultimately contribute to enhanced employee performance.

The mediating roles of employee engagement and OCB suggest that the effect of ethical leadership on employee performance operates indirectly through these two mechanisms. This implies that when employees are engaged and willingly go beyond formal job responsibilities as reflected in OCB the positive influence of ethical leadership on performance becomes more pronounced.

Interprofessional collaboration is introduced as a moderator within the model, proposing that the relationships among ethical leadership, employee engagement, OCB, and employee performance may vary depending on the level of collaboration across professional boundaries within the organization. In environments characterized by high interprofessional collaboration, the positive effects of ethical leadership are expected to be amplified, whereas in low-collaboration contexts, these effects may be diminished.

Overall, this conceptual framework provides a comprehensive view of the proposed dynamics between ethical leadership, employee engagement, OCB, interprofessional collaboration, and employee performance. It serves as a theoretical foundation for understanding the complex interactions among these variables and offers a structured basis for empirical testing in the proposed study.

3. Methodology

3.1 Location and Object of Research

This study was conducted within the environment of the UPT Samsat in North Aceh Regency. Samsat stands for One-stop Administration Services Office, a system formed to streamline and expedite public service activities conducted within a single building. The research objects include Ethical Leadership, Employee Performance, Employee Engagement, Organizational Citizenship Behavior (OCB), and Interprofessional Team Collaboration.

3.2 Population and Sampling

The population consists of all employees of UPT Samsat in Banda Aceh and North Aceh Regency, totaling 292 individuals. To ensure a more representative sample, this study utilized a saturated sample, where the entire population was included as the sample, also known as a census.

3.3 Data Collection Technique

Data were collected using primary sources through a questionnaire distributed via Google Drive links sent through WhatsApp and email. To confirm respondents' participation, face-to-face meetings and interviews were conducted with the assistance of enumerators, if feasible, at the respective Samsat North Aceh unit offices. Data collected were tabulated in both qualitative and quantitative formats, with qualitative data converted into quantitative data using an interval scale. Data collection spanned three months from February to May 2024.

3.4 Measurement Scale

This research employed the Likert scale, commonly used to measure individuals' opinions, attitudes, and perceptions regarding social phenomena. The Likert scale used in this study ranged from 1 to 5, with corresponding labels indicating degrees of agreement or disagreement.

3.5 Operationalization of Variables

Each variable's operationalization was detailed in Table 3.3, outlining definitions, indicators, and item questions categorized and measured using the Likert scale. These variables include Ethical Leadership, Employee Engagement, OCB, Employee Performance, and Interprofessional Collaboration.

3.6 Validity and Reliability Testing

Reliability was assessed using the Cronbach Alpha coefficient, indicating the extent to which measurement results can be trusted to test the reliability of the instrument. Validity testing was conducted using Pearson Product-Moment Correlation Coefficient, assessing the instrument's ability to measure what is intended accurately.

3.7 Data Analysis Equipment

This study employed Structural Equation Modeling (SEM) operated through the AMOS program to analyze data according to the research model and variables under investigation.

3.8 Hypothesis Testing

In addition to descriptive hypotheses, direct verificative hypotheses were proposed and tested for significance. These hypotheses included Direct Effects, Indirect Effects, and Moderation Effects, with criteria outlined for acceptance or rejection based on statistical analysis.

By employing these methods, the study aimed to comprehensively investigate the relationships between Ethical Leadership, Employee Engagement, OCB, Employee Performance, and Interprofessional Collaboration within the context of UPT Samsat in North Aceh Regency.

4. The Finding

The findings from the provided text shed light on several key aspects related to the characteristics of the respondents, instrument testing results, hypothesis testing, data analysis process, and managerial implications. Let's delve into each of these findings.

1. Characteristics of Respondents: The text outlines various characteristics of the respondents involved in the study, including gender, age, marital status, education, and length of employment. The majority of the respondents were male (67.8%), with a significant portion falling below the age of 25 (40.4%). Most respondents were unmarried (52.4%) and held a bachelor's degree (39.7%). Additionally, the majority of respondents had less than five years of work experience (44.2%).

2. Instrument Testing Results: The validity and reliability of the research instrument were evaluated through factor validity and reliability tests. Factor validity was assessed through confirmatory factor analysis (CFA), revealing high average variance extracted (AVE) values for key variables, indicating their significant contribution to the measured constructs.

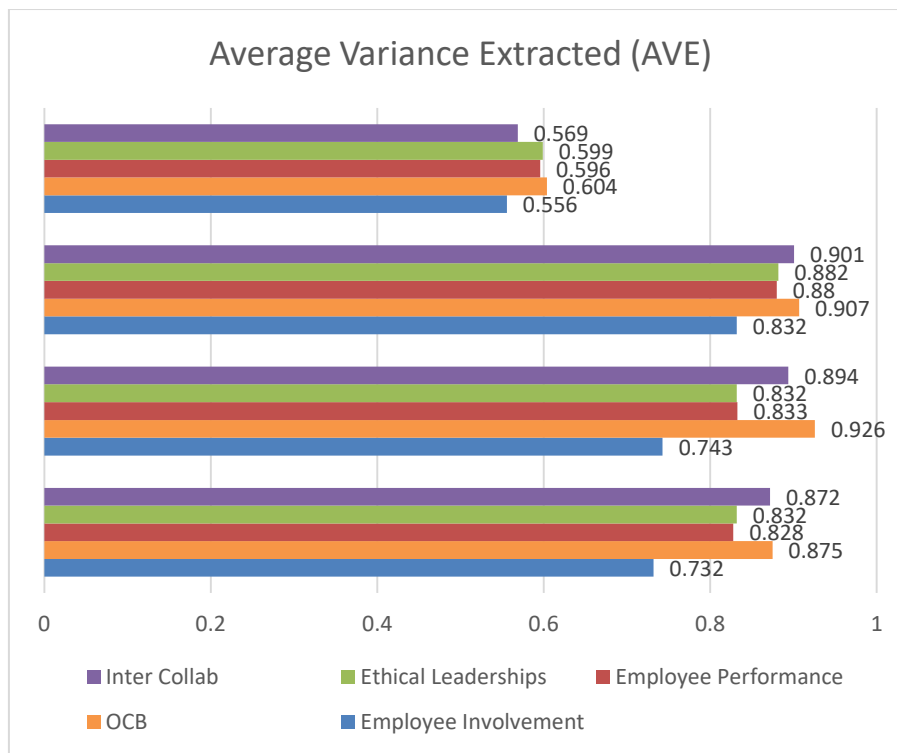
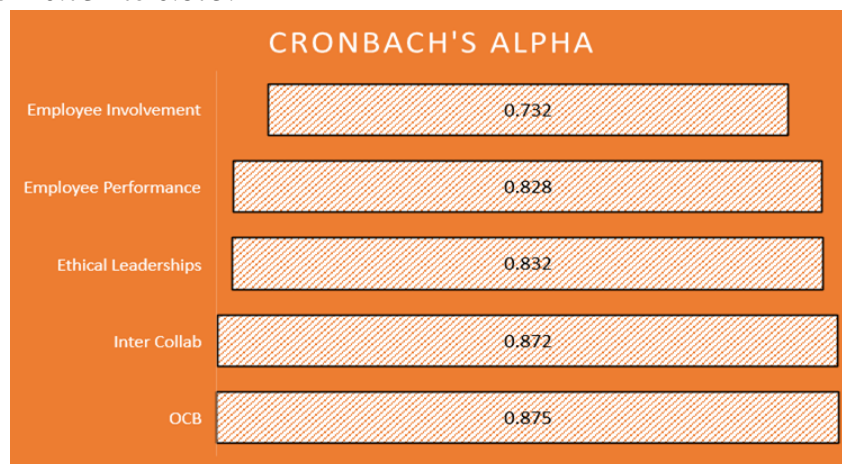


Figure 1. Gambar 4.1 Average Variance Extracted

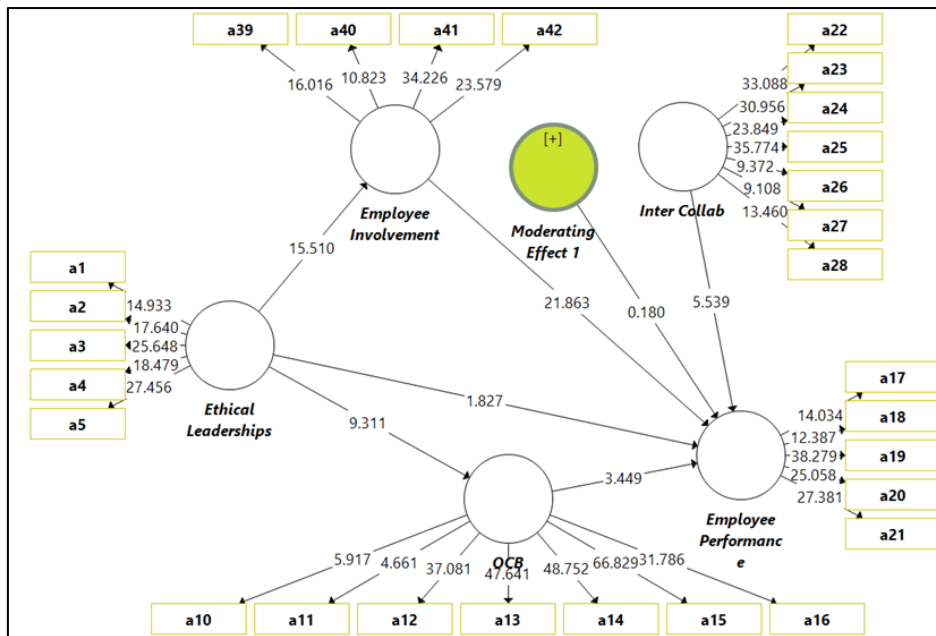
Reliability testing, measured by Cronbach's Alpha (CA), demonstrated high internal consistency for all variables, ranging from 0.732 to 0.875.



3. Descriptive Hypothesis Testing: Descriptive hypothesis testing was conducted using one-sample t-tests, revealing significant differences in mean scores among different variable groups. The findings indicated significant differences in variables such as ethical leadership, employee involvement, organizational citizenship behavior (OCB), employee performance, and interprofessional collaboration.

4. Process and Results of Data Analysis: The data analysis process involved structural equation modeling (SEM) to test hypotheses. Confirmatory factor analysis (CFA) was employed to measure the dimensions of latent variables, ensuring unidimensionality. The goodness of fit was evaluated using various indices, including standardized root mean square residual (SRMR), degrees of freedom (dULS, dG), and Chi-Square. While some fit indices indicated acceptable model fit, others suggested a lack of fit.

5. Direct Hypothesis Testing: Direct hypothesis testing assessed the relationships between variables using regression weights in the structural equation model (SEM). Findings revealed significant direct effects of variables such as employee involvement, ethical leadership, OCB, and interprofessional collaboration on employee performance. However, the direct effect of ethical leadership on employee performance was not significant.



Tabel 1. Regression Weight Structural Equational Model

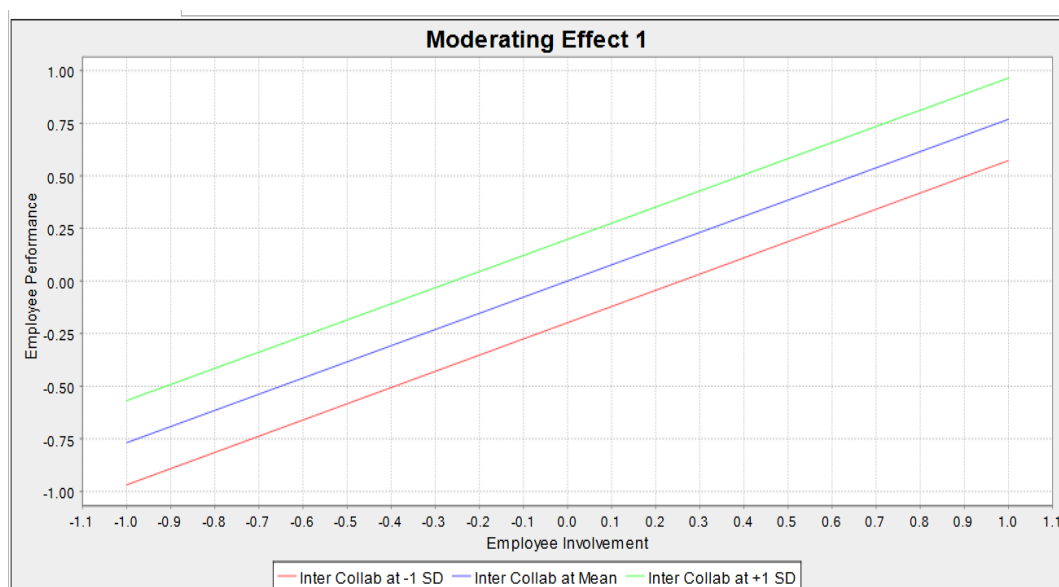
Hipotesis	Direct Effect & Moderating Effect	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
H1	Employee Involvement -> Employee Performance	0.769	0.035	21.863	0
H2	Ethical Leaderships -> Employee Involvement	0.751	0.048	15.51	0
H3	Ethical Leaderships -> Employee Performance	-0.052	0.028	1.827	0.068
H4	Ethical Leaderships -> OCB	0.516	0.055	9.311	0
H5	Inter Collab -> Employee Performance	0.198	0.036	5.539	0
H6	Moderating Effect 1 -> Employee Performance	-0.002	0.011	0.18	0.857
H7	OCB -> Employee Performance	0.111	0.032	3.449	0.001

6. Indirect Hypothesis Testing: Indirect hypothesis testing examined mediating relationships between variables using bootstrapping. Significant indirect effects were found, indicating the mediating roles of employee involvement and OCB in the relationship between ethical leadership and employee performance.

Tabel 2. Regression Weight Structural Equational Model

Indirect Effect	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Ethical Leaderships -> Employee Involvement -> Employee Performance	0.578	0.045	12.942	0
Ethical Leaderships -> OCB -> Employee Performance	0.057	0.018	3.128	0.002

7. Moderating Effect: The moderating effect of interprofessional collaboration on the relationship between employee involvement and performance was not significant, suggesting that this factor does not significantly influence employee performance.



8. Managerial Implications: Based on the findings, several managerial implications were identified. These include the importance of promoting employee engagement and ethical leadership practices, fostering interdepartmental collaboration, and recognizing and reinforcing OCB. Implementing training programs to enhance leadership skills and creating a supportive work environment for collaboration were highlighted as key strategies.

The findings provide valuable insights into the characteristics of respondents, instrument validity and reliability, hypothesis testing results, data analysis process, and managerial implications, offering a comprehensive understanding of the research context and its implications for practice.

5. Conclusion

The findings derived from the extensive analysis conducted in this study offer valuable insights into the complex dynamics of organizational behavior and performance. Firstly, it was established that employee engagement and ethical leadership significantly influence employee performance. This underscores the importance for management to prioritize initiatives that foster higher levels of employee involvement in the workplace, alongside cultivating leadership practices grounded in honesty, fairness, and integrity. Investing in leadership training programs aimed at enhancing managerial skills focused on these ethical principles could be instrumental in nurturing a conducive work environment conducive to improved performance outcomes. Additionally, the significant contribution of cross-professional collaboration to employee performance highlights the necessity of strengthening interdepartmental relationships within organizations. Management should strive to create a collaborative work environment that facilitates information exchange between teams, fostering a culture of teamwork and cooperation in pursuit of shared organizational goals.

Secondly, the findings underscore the positive impact of organizational citizenship behavior (OCB) on employee performance. Recognizing and reinforcing practices that encourage employees to go above and beyond their assigned duties can lead to enhanced organizational effectiveness. This suggests that management should implement strategies aimed at promoting a culture that values and rewards discretionary behaviors that benefit the organization as a whole. Encouraging OCB through recognition programs, performance incentives, and clear communication of organizational values can incentivize employees to engage in behaviors that contribute to overall productivity and success. In conclusion, these findings provide actionable insights for managerial practices aimed at optimizing organizational performance through

fostering employee engagement, ethical leadership, collaborative teamwork, and a culture of organizational citizenship behavior.

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