


EFFECT OF TRANSFORMATIONAL LEADERSHIP, JOB SATISFACTION, AND INTERPERSONAL COMMUNICATION ON ORGANIZATIONAL CITIZENSHIP BEHAVIOR WITH ORGANIZATIONAL COMMITMENT AS MEDIATION VARIABLE AT THE TAX OFFICE

Sutrisno^A, Enny Diah Astuti^B, Koko Safitri^C, Sudarmo Muhammad Setrojoyo^D, Teguh Setiawan Wibowo^E



ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 24 March 2023</p> <p>Accepted 23 June 2023</p>	<p>Purpose: The objective of this research is to determine the impact of transformational leadership, job satisfaction and interpersonal communication on the organizational commitment of staff and on the behavior of citizens of the Tax Agency.</p>
<p>Keywords:</p> <p>Transformational Leadership; Job Satisfaction; Interpersonal Communication; Organizational Commitment; Organizational Citizenship Behavior.</p> <div data-bbox="172 1128 480 1375" style="text-align: center;">  </div>	<p>Theoretical framework: The hypothesis is a temporal connection that must be answered in the investigation and must find the facts that must be collected and examined; The idea is a quick question, or the belief that you have to look for a truth based on the framework of previous thought, and a previous study of several researchers that can be understood as this hypothesis.</p> <p>Design/methodology/approach: The data analysis method uses structural equation modeling (SEM) analysis. Modeling structural equations is used to analyze data (SEM). The data collection technique is carried out through a questionnaire in which a questionnaire is offered to respondents taking the examination, including civil servants.</p> <p>Findings: The results of the structural study of transformative leadership, job satisfaction, interpersonal communication and organizational commitment influence the behavior of citizens of the tax office</p> <p>Research, Practical & Social implications: . In addition, the results of this study show that transformative leadership affects, above all, the commitment of the entity with a employee of the Tax Agency.</p> <p>Originality/value: Transformative leadership, job satisfaction and interpersonal commitment influence the entity's commitment to the Tax Agency, which means improving the activity of any High school worker, to transform leadership and turn leadership into a transformation of workers' organizational engagement.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i7.2634</p>

^A PhD in Economics. Faculty of economics and business, Universitas PGRI Semarang, Indonesia,

E-mail: sutrisno@upgris.ac.id Orcid: <https://orcid.org/0000-0001-9578-2647>

^B PhD in Economics. Faculty of economics and business, Politeknik LP3I Jakarta, Indonesia,

E-mail: ennydiah169@gmail.com Orcid: <https://orcid.org/0000-0002-4701-486X>

^C PhD in Economics. Faculty of economics and business, Sekolah Tinggi Ilmu Ekonomi Sampit, Indonesia,

E-mail: kokosafitri@gmail.com Orcid: <https://orcid.org/0000-0002-1005-5940>

^D PhD in Management. Program Study of Management, Faculty of Economy and Business, Mulia University,

Indonesia. E-mail: sudarmo@universitasmulia.ac.id Orcid: <https://orcid.org/0000-0001-7696-5456>

^E PhD in Economics. Faculty of economics and business, STIE Mahardika, Indonesia

E-mail: teguh10setiawan@gmail.com Orcid: <https://orcid.org/0009-0001-3548-8128>

EFEITO DA LIDERANÇA TRANSFORMACIONAL, DA SATISFAÇÃO NO TRABALHO E DA COMUNICAÇÃO INTERPESSOAL SOBRE O COMPORTAMENTO DE CIDADANIA ORGANIZACIONAL COM O COMPROMETIMENTO ORGANIZACIONAL COMO VARIÁVEL DE MEDIAÇÃO NA REPARTIÇÃO DE FINANÇAS

RESUMO

Objetivo: O objetivo desta pesquisa é determinar o impacto da liderança transformacional, da satisfação no trabalho e da comunicação interpessoal no comprometimento organizacional dos funcionários e no comportamento dos cidadãos da Agência Tributária.

Estrutura teórica: A hipótese é uma conexão temporal que deve ser respondida na investigação e deve encontrar os fatos que devem ser coletados e examinados; a ideia é uma pergunta rápida ou a crença de que é preciso procurar uma verdade com base na estrutura do pensamento anterior e um estudo anterior de vários pesquisadores que pode ser entendido como essa hipótese.

Projeto/metodologia/abordagem: O método de análise de dados usa a análise de modelagem de equações estruturais (SEM). A modelagem de equações estruturais é usada para analisar os dados (SEM). A técnica de coleta de dados é realizada por meio de um questionário, no qual um questionário é oferecido aos entrevistados que fazem o exame, incluindo funcionários públicos.

Conclusões: Os resultados do estudo estrutural da liderança transformadora, da satisfação no trabalho, da comunicação interpessoal e do comprometimento organizacional influenciam o comportamento dos cidadãos da repartição de finanças

Implicações sociais, práticas e de pesquisa: Além disso, os resultados deste estudo mostram que a liderança transformadora afeta, acima de tudo, o comprometimento da entidade com um funcionário da Agência Tributária.

Originalidade/valor: A liderança transformadora, a satisfação com o trabalho e o comprometimento interpessoal influenciam o comprometimento da entidade com a Agência Tributária, o que significa melhorar a atividade de qualquer funcionário do ensino médio, transformar a liderança e fazer com que a liderança transforme o comprometimento organizacional dos funcionários.

Palavras-chave: Liderança Transformacional, Satisfação no Trabalho, Comunicação Interpessoal, Comprometimento Organizacional, Comportamento de Cidadania Organizacional.

EFFECTO DEL LIDERAZGO TRANSFORMACIONAL, LA SATISFACCIÓN LABORAL Y LA COMUNICACIÓN INTERPERSONAL EN EL COMPORTAMIENTO DE CIUDADANÍA ORGANIZACIONAL CON EL COMPROMISO ORGANIZACIONAL COMO VARIABLE MEDIADORA EN EL DEPARTAMENTO DE FINANZAS

RESUMEN

Objetivo: El objetivo de esta investigación es determinar el impacto del liderazgo transformacional, la satisfacción laboral y la comunicación interpersonal sobre el compromiso organizacional y el comportamiento de ciudadanía de los empleados en la Agencia Tributaria.

Marco teórico: La hipótesis es una conexión temporal que debe ser respondida en la investigación y debe encontrar los hechos que deben ser recogidos y examinados; la idea es una pregunta rápida o la creencia de que uno debe buscar una verdad basada en la estructura del pensamiento previo y un estudio anterior de varios investigadores que puede ser entendido como esta hipótesis.

Diseño/metodología/enfoque: El método de análisis de datos utiliza el análisis de modelos de ecuaciones estructurales (SEM). Para analizar los datos se utiliza el modelado de ecuaciones estructurales (SEM). La técnica de recogida de datos se lleva a cabo mediante un cuestionario, en el que se ofrece un cuestionario a los encuestados que se presentan al examen, incluidos los funcionarios.

Conclusiones: Los resultados del estudio estructural del liderazgo transformacional, la satisfacción laboral, la comunicación interpersonal y el compromiso organizativo influyen en el comportamiento de los ciudadanos de la oficina de finanzas.

Implicaciones sociales, prácticas y de investigación: Además, los resultados de este estudio muestran que el liderazgo transformacional afecta, sobre todo, al compromiso de entidad de un empleado de la Agencia Tributaria.

Originalidad/valor: El liderazgo transformacional, la satisfacción laboral y el compromiso interpersonal influyen en el compromiso de la entidad con la Agencia Tributaria, lo que supone mejorar la actividad de cualquier empleado de la alta escuela, el liderazgo transformacional y hacer que el liderazgo transforme el compromiso organizativo de los empleados.

Palabras clave: Liderazgo Transformacional, Satisfacción Laboral, Comunicación Interpersonal, Compromiso Organizacional, Comportamiento Ciudadano Organizacional.

INTRODUCTION

In this stage of globalization, known as 4.0, entities must be able to develop activities and compete with other entities to continue suspecting and existing the objectives of the organization. Because of this brutal competition, it is necessary for any provincial workplace to function as well as possible (Asari et al., 2018). In addition to savage competition, globalization has been fraught with cultural conflicts, complexity of corporate operations, and uncertainty of social and political conditions. These conditions require qualified human resources to increase the efficiency and effectiveness of great work (Asrial et al., 2019). Human resources are an entity's most critical asset related to capital, technology, and other elements. Although the work team is complete and sophisticated, the HR factor must be monitored, since it is human resources that paralyze the control of an organization and can maintain and develop the organization to face current demands, developing a very advanced technology (Irfan Rifai et al., 2021). Antolaketa-aktiborik baliotsuenetako bat denez, giza baliabideek beste faktore batzuekin alderatuta dute beren berezitasuna, gizakiek arrazoia, pentsamenduak, nahiak, ezagutzak eta trebetasunak dituztelako eta portaera ugari erakusten baitituzte (Yurike et al., 2021). Berezitasun eta aniztasun hori lehia askeko etapa honi aurre egiteko talde-lana sortzeko kudeatu behar da (Matriadi et al., 2021). Beraz, egin beharreko portaeraren deskribapen formala (intra-rol) eta langilearen deskribapen formala (extra-rol); Hori, oro har, antolaketa-sistema formalaren portaera zuzen eta espliziturik ez duen eta antolaketa-funtzioen eraginkortasuna eta eraginkortasuna hobetzen duen portaera instituzional gisa ezagutzen da (Ahyanuardi, 2019). Herritarren portaera librea eta borondatezkoa da. OCBko pertsonen portaera positiboa da, eta horrek lanaren deskribapenetik kanpo lan egiteko borondate kontzientea eta borondatezkoa eskatzen du (Nabila, 2011). OCBren sorrerak eragin positiboa du, ez bakarrik pertsonan bertan, baita zerga-bulego probintzialaren antolaketan ere, OCBko langileak beti baitaude prest lan egiten duten antolaketa-jarduera guztietan parte hartzeko (Effendi et al., 2018).

LITERATURE REVIEW

Theory of Transformational leadership

Leadership is total and fundamental in an institution, since leadership is one of the main decisions of the management and one of the objectives of a company that can direct and manage human resources to achieve those objectives (Iman Jasim Mohammed et al., 2023). Changes in the complexity, ideas, situations and conditions of its members, as well as the behavior and personal characteristics of its members, will be able to manage, correct, organize and make

adequate and correct decisions so that subordinates can continue (Zhong, 2017). (Eryeşil, 2021) Transformative leaders cater to the progress needs and things of each follower. Transformative leaders change awareness of problems, helping to see old problems in new ways, and can compel and awaken and inspire their followers to go the extra mile to achieve the group's goals. (Mathis, 2018) Transformed leaders inspire their followers to set aside interest for the good of the organization and can greatly influence their supporters. According to Bass, Avolio and (Robbin, 2015). Transformational leadership includes the development of a closer connection between the leader and his followers, based on trust and commitment of 4 (four), that is, idealized effects Trust and admiration / Praised followers. Inspirational motivation underlines how to motivate and inspire subordinates, underlines the type of leadership that intellectual stimulation wants to create innovations, and underlines the type of leadership that responds to the development and needs of dominators (Luthans, 2015).

Theory of Job Satisfaction

Job satisfaction of workers is essential to focus on the organizational operations of a company, since job satisfaction is part of the development of human resource management; According to (Robbin, 2015), job satisfaction is a positive feeling about a person's work, the result of the evaluation of their characteristics. (Luthans, 2015) defines job satisfaction as a result of workers' perceptions, the importance of work (Febrianti et al., 2020), where individuals feel positive dimensions/work dimensions in their work. According to (Iis et al., 2021), job satisfaction protects workers related to their work or nature/does not protect them. In some definitions it can be observed that job satisfaction is the feeling of a worker towards his work (Syafwandi et al., 2021). This sentiment reflects the correlation between what the worker expects and what the worker gets out of his or her job. Starting from the previous definition, finally, a scheme can be adopted to understand that job satisfaction is the job perspective of a worker, including the evaluation of workers' feelings and the role of workers in conference their needs (Napitupulu et al., 2017). (Fiorillo & Nappo, 2014) establishes five indicators of job satisfaction, that is, the job itself; If the job allows you to take on jobs of interest, learning opportunities and responsibilities, the salary is a certain amount of wages received, which can be considered adequate compared to others in the organization, and promotion possibilities are opportunities for organizational advancement, including possibilities for professional development, supervision is the ability of the provider to provide mechanical and behavioral

assistance, a partner is technically strong, and a social assistance partner to finish the work. in the progression.

Theory of Interpersonal Communication

Communication comes from Latin, a word communication that means to do the same, in which the communicator wants to establish a common space with the recipient. So, if we communicate with other sections, the first thing we have to do is define an objective to achieve the same understanding (Robbin, 2015). (Hardjati & Febrianita, 2019) Communication creates ideas, information, beliefs, expectations, advice, and combinations of thoughts and feelings that a person makes to others, either directly or indirectly, through the media, to change attitudes. views or behaviors. In an institution, workers communicate because they want to accept something or satisfy a need (Purba et al., 2017). (Ahyardi, 2019) says that communication can be classified into three categories (Luthans, 2015): interpersonal communication, group communication, and mass communication. Person-to-person communication, also known as person-to-person communication, is something persons do to exchange ideas (Effendi et al., 2018). The people who participate in this communication interact. (Ibrahim & Ahamat, 2020), interpersonal communication is as follows: "Process of sending and receiving messages two people, or between a small group of people, who have some effect, some kind of immediate feeding", so communication between people is communication between one person and another, which occurs between a part or part of an organization (Wardhani & Wijaya, 2020).

Theory of Organization Commitment

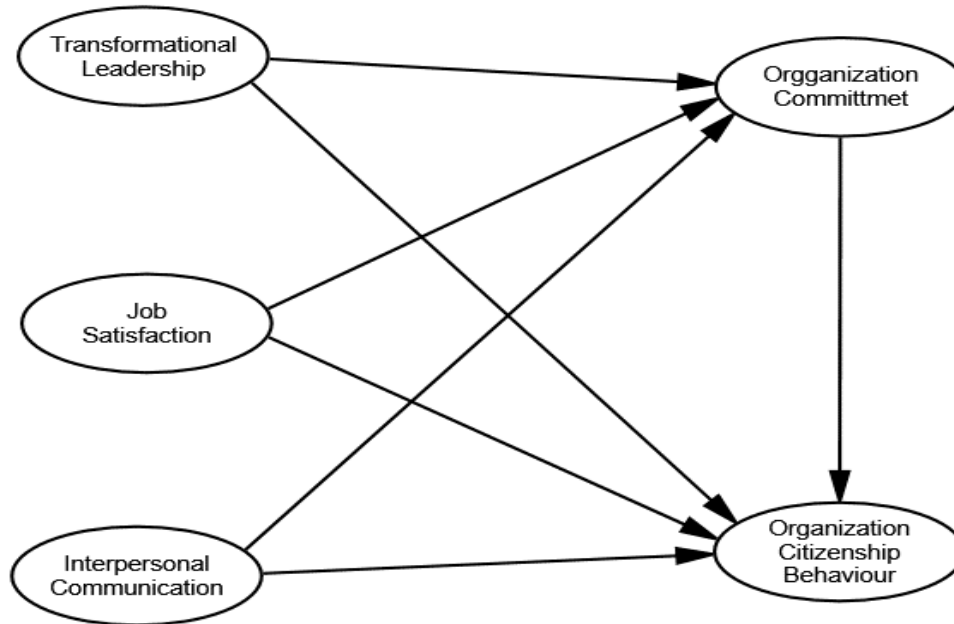
Organizational commitment is a situation of a employee who, with his objectives and wills, bets on a special organization, so organizational commitment is the dimension of human behavior used to evaluate the loyalty of a worker to his company or entity (Marbawi, Biby et al., 2022). Organizational commitment is a form of identification, loyalty and commitment of workers with respect to their organization. A well-committed worker is loyal to the current organization and tries to achieve the objectives of the entity in which he works. In this sense, the workers are in favor of a concrete organization to sign in Siahaa (2017). A great work commitment means benefiting from a special job or an individual; Conversely, a large organizational commitment means profiting the entity that recruited that person (Robbin, 2015). According to Griffin (2012), organizational commitment reflects the level that an individual knows and relates to their organization. It is possible for a committed individual to see himself

as a faithful friend. Organization (Tantawy, 2020). According to Luthans (2006), organizational commitment is a great desire to be part of a specific organization. Both want to try however they want and accept the three specific beliefs and the values and goals of the institution. Meanwhile, according to Mathis (Luthans, 2015), "organizational engagement is a level at which workers believe in and accept the goals of the organization and want to stay in the organization." Organizational commitment is the degree of acceptance of the entity's objectives and they will not leave the organization (Lesta, Novitasa, Silitonga & Asbari, 2020).

Theory of Organizational Citizenship Behavior

What is called citizen organization (CBO) or additional role behavior is a work behavior of volunteers and not directly related to the formal award system. Likewise, CBO can be said to be the willingness to perform work outside of a formal function or function that goes beyond the main function, without formal request or without assignment of the entity (Luthans, 2015). The Citizenship Institution (Bateman & Organ, 1983) was introduced to the organization of behavior and was a pioneer. It is a voluntary behavior of individuals available outside the description of the OCB, which explicitly achieves a reward system and that can improve the effectiveness and effectiveness of a research organization (Burhan, 2019). According to the organ (Muhammad Tufail, Anum, Saqib Shahzad and Dr. Jehangir, 2021) it is an important role for the survival of an OCB. The good behavior of citizens must be improved, since it can maximize efficiency and productivity. Ultimately, staff and institutions will play a key role in the effectiveness of organisational functions. The additional role is the contribution of an individual to the work, which exceeds the conditions and awards established for the work. Work success with disabilities (Robbin, 2015). These inputs, such as support for others, willingness to do additional work, and keeping work procedures and norms out of special problems, are prosocial behaviors, such as positive, constructive, and helpful social behavior (Luthans, 2015). That is the attitude of CBO workers or an organization, of an organization willing to be superior to what it must do to increase the efficiency and effectiveness of CBO or CBO workers, or of workers in the organization who do not receive any direct award (Dharma, 2018). The behavior arises from feelings counterported in the soul as part of a company or an organization, always to improve the organization (Qaralleh et al., 2023). From a description of the results of previous studies, the conceptual framework of this research model can be described in:

Figure 1. Conceptual framework



Source: Prepared by the authors (2023)

Based on image 1 of the concept framework collected above, the hypothesis is a temporal connection that must be answered in the investigation and must find the facts that must be collected and examined; The idea is a quick question, or the belief that you have to look for a truth based on the framework of previous thought, and a previous study of several researchers that can be understood as this hypothesis:

H1 = Influences the organizational commitment of transformational leadership in high school.

H2 = Incidence of job satisfaction in the organisational commitment of the Tax Agency.

H3 = Interpersonal communication affects the commitment of the tax office.

H4 = Influence of transformational leadership on the behaviour of citizens of the Tax Agency.

H5 = Impact of job satisfaction on the behavior of citizens who organize the tax office.

H6 = Impact of interpersonal communication on the behavior of citizens of the tax office.

H7 = There is an influence of organizational commitment on organizational citizenship behavior in The Tax Office.

METHODS

Tax office of any province in this investigation. On the contrary, the objective of this study is transformational leadership, job satisfaction and interpersonal communication on the

impact of organizational commitment on the behavior of organizational citizens (OCB) in the Tax Office; The data analysis method uses structural equation modeling (SEM) analysis.

Location

Azterketa hori Zergaren Eskualde Bulegoko Lehen Mailako Arretako Zerga Zerbitzuaren (CCP) bulegoan egin zen, batez ere edozein probintziatako ekialdeko kostalderako. CPP da, Pratama 3. CPP Pratama XYA, KPP Pratama XYB eta CPP Pratama XYC, CPPP Pratamako kidea. CPD 3 (hiru) aukeratzeko, antzekotasun geografikoak, kultura-antzekotasunak eta liderren, langileen eta zergadunen ezaugarriak daude.

Data Collection

In this study, data collection techniques were carried out by submitting questionnaire sheets containing questions to respondents, including civil servants in KPP Pratama XYA, KPP Pratama XYB, and KPP Pratama XYC in The Tax Office. Data collection will be carried out by distributing questionnaires and techniques. This data collection will provide some questions or written statements to respondents with the expectation of the respondent to these questions so that they can be analyzed.

Population and Sample

Sampling techniques are performed using the random-stratified sampling method. This technique of sample withdrawal is performed because the population has non-homogeneous members and proportionally illustrated, in the SEM the sample size is measured in proportion of 5-10, multiplied by 27 indicators, that is, questionnaires distributed to 165 workers of Junior High School Regency and then in table 1

Table 1. Population and Sample Employee of the tax office

No.	TaX office Name	Employees	Sample size	
1	KPP Pratama XYA	89	89/268 x 165	55
2	KPP Pratama XYB	85	85/268 x 165	52
3	KPP Pratama XYC	94	94/268 x 165	58
	Amount	268		165

Source: Prepared by the authors (2023)

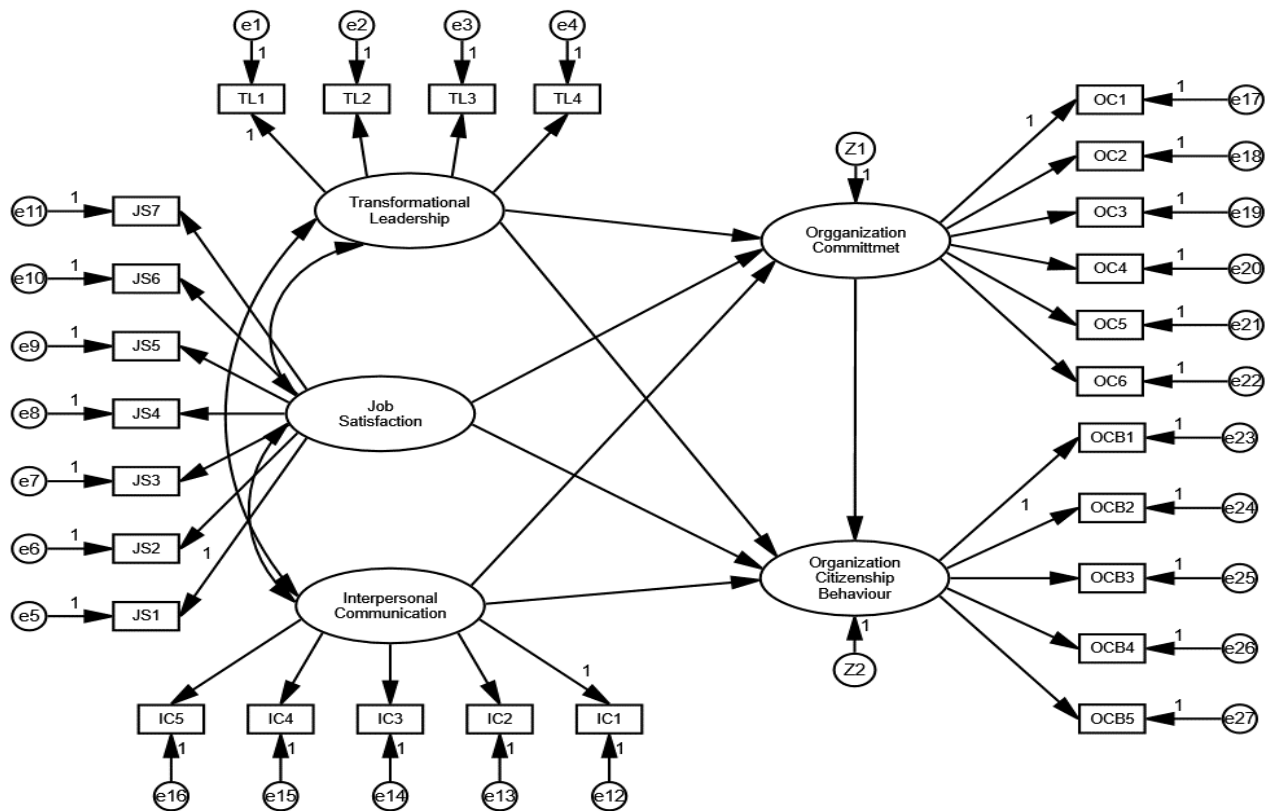
Of the 1 tables above, 165 made the sample size. After sending all the questionnaires to an employee of the tax office of any province, five questionnaires did not return any

questionnaire, so the data prosecuted in this investigation were 165, in this investigation 165 questionnaires were distributed to the staff of the tax office, more than 162.

Data Analysis

Data analysis is one of the ways in which variables affect other variables that can be valuable for data collection, and then must be processed or analyzed to make decisions, the data analysis method used in this study uses SEM (Structural Equation Modeling) with the AMOS program (Analysis of Moment Structure). With version 22.0. SeM (Structural Equation Modeling) is a multi-index analysis technique that combines factor analysis with regressive analysis (correlation) in a model that tests the 5relations between variables, both between indicators and construction and between construction and construction. The structural equation model (SEM) is a set of statistical techniques that allow, at the same time, to test "complicated" relationships and is a combination of two statistical concepts, the SEM, that is, the concept of factor analysis introduced in the measurement model (measurement model) and the idea of going back through structural models (structural models); In the SEM study, the variables are distributed as follows:

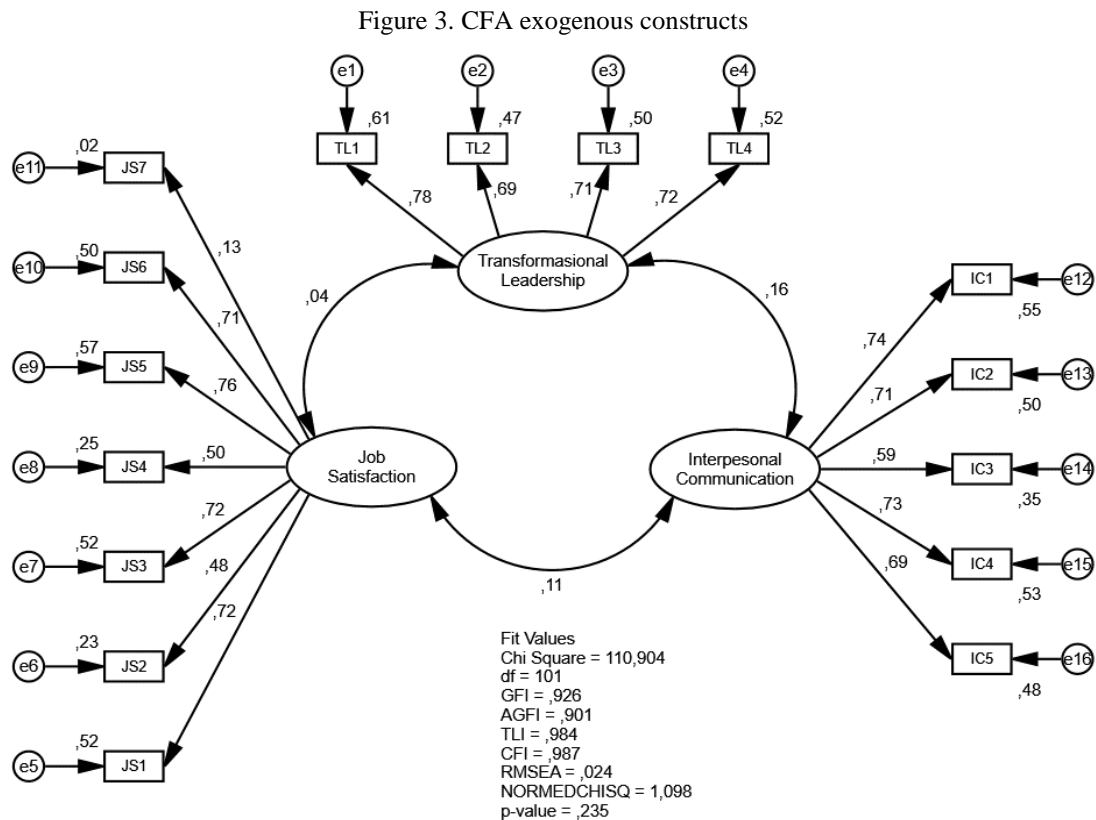
Figure 2. Structural Equation Modeling



Source: Prepared by the authors (2023)

RESULT AND DISCUSSION

Next, in image 3, the results of the analysis factor confirmation test can convey that all the load factor values of the indicators of exogenous constructions > 0.60 , so you can conclude that all exogenous construction indicators are admissible, since, due to the requirements of the analysis factor of the model, they can be seen in image 3 for more detail:



Source: Prepared by the authors (2023)

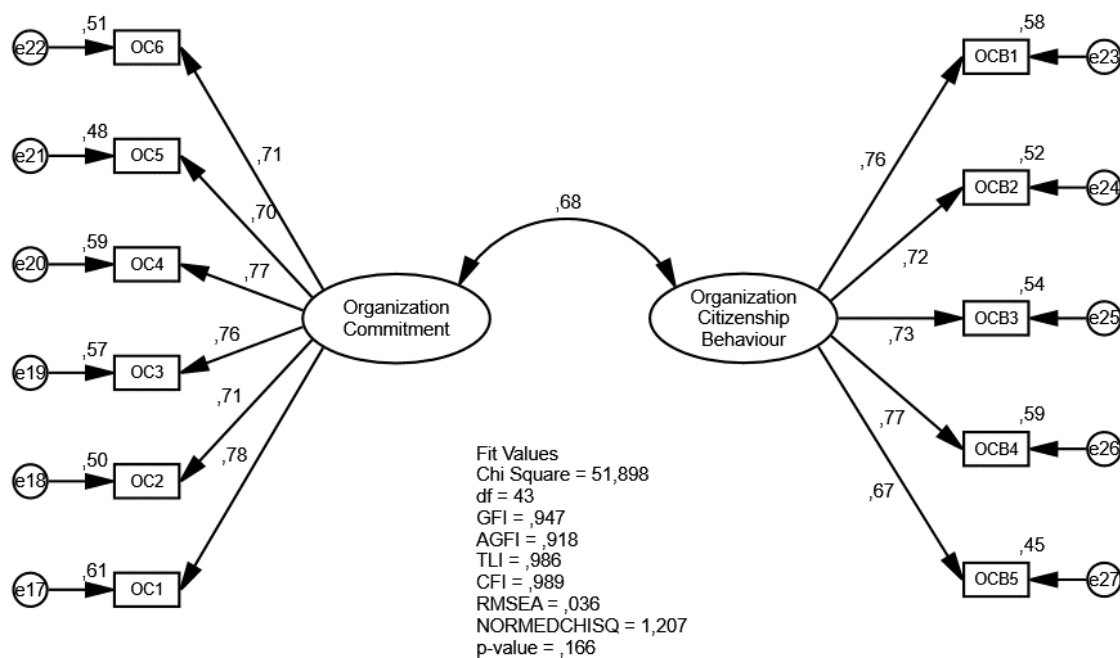
Table 2. Loading factor exogenous constructs

		Indicator	Est.	Cut off value	Conclusion
IC1	<---	Interpesonal_Communication	,745	≥ 0.60	Valid
IC2	<---	Interpesonal_Communication	,709	≥ 0.60	Valid
IC3	<---	Interpesonal_Communication	,589	≥ 0.60	Valid
IC4	<---	Interpesonal_Communication	,727	≥ 0.60	Valid
IC5	<---	Interpesonal_Communication	,693	≥ 0.60	Valid
JS1	<---	Job_Satisfaction	,724	≥ 0.60	Valid
JS2	<---	Job_Satisfaction	,480	≥ 0.60	Valid
JS3	<---	Job_Satisfaction	,721	≥ 0.60	Valid
JS4	<---	Job_Satisfaction	,496	≥ 0.60	Valid
JS5	<---	Job_Satisfaction	,755	≥ 0.60	Valid
JS6	<---	Job_Satisfaction	,709	≥ 0.60	Valid
JS7	<---	Job_Satisfaction	,133	≥ 0.60	Valid
TL1	<---	Transformasional_Leadership	,783	≥ 0.60	Valid
TL2	<---	Transformasional_Leadership	,688	≥ 0.60	Valid
TL3	<---	Transformasional_Leadership	,709	≥ 0.60	Valid
TL4	<---	Transformasional_Leadership	,720	≥ 0.60	Valid

Source: Output Amos (2022).

According to the results of the study of the Amos factor in Table 2, all indicators that protect exogenous buildings are more than $0.60 >$. It can be deduced that the front hands are valid and can continue to complete the following analyses, i.e. structural models. Next, in Figure 4, the results of the endogenous construction confirmation test may indicate that all indicator load factor values are for exogenous buildings. > 0.60 , so it can be concluded eraikuntza endogenoaren adierazle guztiak onargarriak direla, analisisien konfigurazio-ereduaren baldintzen arabera, 4 irudian xehetasun gehiagorekin ikus baitaitezke:

Figure 4. CFA endogenous constructs



Source: Prepared by the authors (2023)

Based on Figure 4, it can be concluded that the value of the load factor of the indicators of endogenous construction exceeds $0.60 >$ and, therefore, the hand is acceptable in this research model; More details can be seen in Table 3 below:

Table 3. Loading factor endogenous constructs

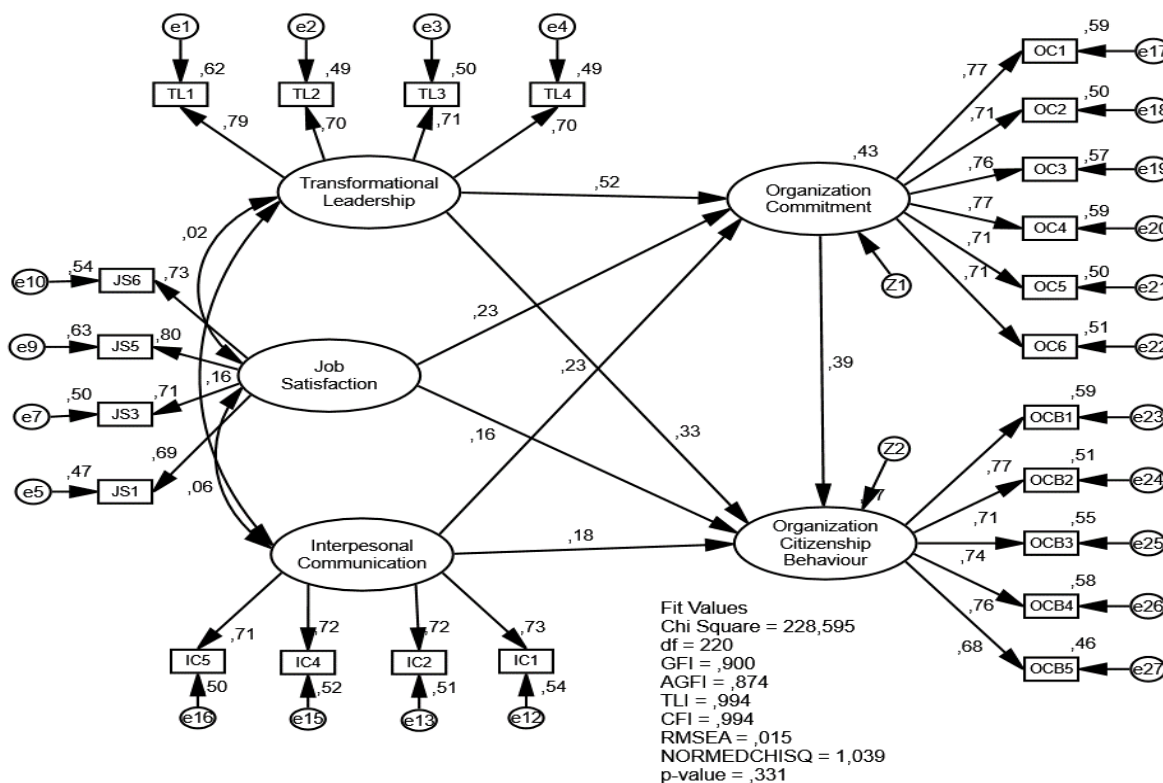
		Indicator	Est.	Cut off value	Conclusion
OC1	<---	Organization_Commitment	,779	≥ 0.60	Valid
OC2	<---	Organization_Commitment	,708	≥ 0.60	Valid
OC3	<---	Organization_Commitment	,757	≥ 0.60	Valid
OC4	<---	Organization_Commitment	,768	≥ 0.60	Valid
OC5	<---	Organization_Commitment	,696	≥ 0.60	Valid
OC6	<---	Organization_Commitment	,712	≥ 0.60	Valid
OCB1	<---	OCB	,763	≥ 0.60	Valid
OCB2	<---	OCB	,724	≥ 0.60	Valid
OCB3	<---	OCB	,733	≥ 0.60	Valid

OCB4	<---	OCB	,770	≥ 0.60	Valid
OCB5	<---	OCB	,672	≥ 0.60	Valid

Sources: Output Amos (2022).

According to the results of the recovery analysis carried out in the table with Amos, it can be explained that all indicators that protect endogenous construction are greater than 0.60 >, so these indicators are valid and can continue to complete the following analyses, that is, structural models. Figure 5 and Table 3 show that the model has met the goodness of fit required in the SEM model against the AGFI index, which remains marginal. Therefore, this SEM model can be made to test hypotension for research. This complete model varies according to the concept of variable index. SEM model, then the results of the analysis of the SEM model in 5 images and 4. As can be seen below in the table, it can be explained that all exogenous variables significantly influence endogenous variables, so this model can test research hypotheses and previous theories.

Figure 5. Full model structure equation model after modification



Source: Prepared by the authors (2023)

Table 4. Hasil Goodness of Fit index results in full model SEM

The goodness of Fit Index	Cut-off Value	Results	Evaluation
X ² -Chi-Square	Expected Small	228,595	Good
Probability	≥ 0.05	0.331	Good
GFI	≥ 0.90	0.900	Good

AGFI	≥ 0.90	0.874	Marginal
CFI	≥ 0.95	0.994	Good
TLI	≥ 0.95	0.994	Good
CMIN/DF	≤ 2	1.039	Good
RMSEA	≤ 0.08	0.015	Good

Sources: Output Amos (2022).

Based on the results of the analysis of structural models with Amos in the table. it can be explained that the results of the full conformance test of the model can demonstrate that all indices fit the conditions set in the structural model, except for the AGFI, which remains marginal, but, in general, the goodness of fit index is good. This structural model can test the research hypothesis.

DISCUSSION

From the results of the data analysis, using the structural model (SEM) and to respond to preconceived hypotheses, the results of this research will be informed with theories, expert opinions and previous research.

Table 5. Hypothesis testing regression weight structural equation model (SEM)

No	Hypothesis Statement	Est.	S.E.	C.R.	P	Ket
1	Transformational leadership affects organizational commitment	,520	,093	5,698	***	Hypothesis accepted
2	Job satisfaction affects organizational commitment	,231	,091	2,865	,004	Hypothesis accepted
3	Interpersonal communication affects organizational commitment	,232	,087	2,827	,005	Hypothesis accepted
4	Transformational leadership affects organizational citizenship behavior	,328	,115	3,394	***	Hypothesis accepted
5	Job satisfaction affects organizational citizenship behavior	,157	,100	2,060	,039	Hypothesis accepted
6	Interpersonal communication affects organizational citizenship behavior	,183	,096	2,34	,019	Hypothesis accepted
7	organizational commitment affects organizational citizenship behavior	,395	,122	3,777	***	Hypothesis accepted

Sources: Output Amos (2022).

First structural analyses 5. Unfortunately, in the research council. In Table 5, theatrical transformation, job satisfaction and interpersonal communications influence workers' organizational commitment to the tax office. The results of the structural study of transformative leadership, job satisfaction, interpersonal communication and organizational commitment influence the behavior of citizens of the tax office.

CONCLUSION

From the results of the discussion of the previous research, in this analysis some conclusions can be presented as follows: 1). Transformational leadership, job satisfaction and interpersonal communication significantly influence the organizational commitment of tax office staff, which implies the improvement of organizational commitment in the tax office, the protection and influence of exogenous variables, that is, transformation leadership, job satisfaction variables and interpersonal communication variables. Transformational leadership, job satisfaction, interpersonal communication and engagement organization significantly influence the behavior of citizens of the organization of tax office staff, which means that the behavior of tax office citizens, the behavior of tax office citizens, its consequences and protection of exogenous variables, i.e. transformational leadership, job satisfaction, interpersonal communication, organizational engagement variables.

Transformative leadership, job satisfaction and interpersonal commitment influence the entity's commitment to the Tax Agency, which means improving the activity of any High school worker, to transform leadership and turn leadership into a transformation of workers' organizational engagement.

REFERENCES

- Ahyanuardi. (2019). The effects of pedagogic and professional competence smk teacher's to teacher's performance. *Journal of Physics: Conference Series*, 1387(1). <https://doi.org/10.1088/1742-6596/1387/1/012058>
- Asari, S., Fauziyah, N., & Uchtiawati, S. (2018). Improving Teacher Pedagogic Competences in Remote Areas through Lesson Study Activity. *International Journal of Education and Literacy Studies*, 6(2). <https://doi.org/10.7575/aiac.ijels.v.6n.2p.53>
- Asrial, Syahrial, Kurniawan, D. A., Chan, F., Nugroho, P., Pratama, R. A., & Septiasari, R. (2019). Identification: The effect of mathematical competence on pedagogic competency of prospective teacher. *Humanities and Social Sciences Reviews*, 7(4). <https://doi.org/10.18510/hssr.2019.7413>
- Burhan, U. (2019). SELF EFFICACY, SELF ACTUALIZATION, JOB SATISFACTION, ORGANIZATION CITIZENSHIP BEHAVIOR (OCB), EFFECT ON EMPLOYEE PERFORMANCE. *Ekulibrium: Jurnal Ilmiah Bidang Ilmu Ekonomi*, 14(1). <https://doi.org/10.24269/ekulibrium.v14i1.1555>
- Dharma, Y. (2018). The effect of work motivation on the employee performance with organization citizenship behavior as intervening variable at bank aceh syariah. In *Emerald Reach Proceedings Series* (Vol. 1). <https://doi.org/10.1108/978-1-78756-793-1-00065>
- Effendi, B., Samekto, A., & Julianti, E. (2018). Relationship Pattern of Pedagogic Competence

with Moderating Structural Equation Modeling Score Factor (MSEM-SF). *Journal of Economics, Business & Accountancy Ventura*, 20(3). <https://doi.org/10.14414/jebav.v20i3.932>

ERYEŞİL, K. (2021). Digital Leadership, Leadership Paradigm of the Digital Age: A Conceptual Framework. *Equinox Journal of Economics Business and Political Studies*. <https://doi.org/10.48064/equinox.885320>

Febrianti, N. T., Suharto, S., & Wachyudi, W. (2020). THE EFFECT OF CAREER DEVELOPMENT AND MOTIVATION ON EMPLOYEE PERFORMANCE THROUGH JOB SATISFACTION IN PT JABAR JAYA PERKASA. *International Journal of Business and Social Science Research*. <https://doi.org/10.47742/ijbssr.v1n2p3>

Fiorillo, D., & Nappo, N. (2014). Job satisfaction in Italy: individual characteristics and social relations. *International Journal of Social Economics*, 41(8), 683–704. <https://doi.org/10.1108/IJSE-10-2012-0195>

Hardjati, S., & Febrianita, R. (2019). The Power of Interpersonal Communication Skill in Enhancing Service Provision. *Journal of Social Science Research*, 14.

Ibrahim, Y., & Ahamat, A. (2020). INTERPERSONAL COMMUNICATION SKILLS OF NURSE MANAGERS AND NURSING PERFORMANCE. *International Journal of Management Studies*. <https://doi.org/10.32890/ijms.26.1.2019.10515>

Iman Jasim Mohammed, & Rashid, A. G. (2023). Effect of the Affiliation Dimension at Work on Organizational Commitment an Applied Study of Etihad Food Industries Company Ltda. Sugar and Oil Industry / Babylon Governorate. *International Journal of Professional Business Review*, 8(2), e0924. <https://doi.org/10.26668/businessreview/2023.v8i2.924>

Iis, E. Y., Wahyuddin, & Thoyib, A. (2021). The Effect of Empowerment, Work Environment, and Career Development on Employees Performance with Work Motivation as The Intervening Variable in The Government of Aceh - Indonesia. *Quantitative Economics and Management Studies*, 2(6). <https://doi.org/10.35877/454ri.qems383>

Irfan Rifai, A., Fazadi Rafianda, D., Isradi, M., & Mufhidin, A. (2021). Analysis Of Customer Satisfaction On The Application Of The Covid-19 Protocol At The Inter-City Bus Terminal. *International Journal of Engineering, Science and Information Technology*, 1(1). <https://doi.org/10.52088/ijesty.v1i1.107>

Luthans, F. (2015). Organizational Behavior. In *Hospital Administration*. https://doi.org/10.5005/jp/books/10358_23

Marbawi, Biby, S., Matriadi, F., Nasir, M., & Daud, M. (2022). Apparatus performance improvement model of the national narcotics agency in preventing illegal circulation of narcotics. *International Journal of Multidisciplinary Research and Growth Evaluation*.

Mathis, R. L. (2018). *Human Resource Management*.

Matriadi, F., Ikramuddin, I., Adamy, M., & Chalirafi, C. (2021). Implementation of Digital Leaderships on Pertamina Hulu Energy in Aceh. *International Journal of Engineering, Science and Information Technology*, 1(2), 125–129. <https://doi.org/10.52088/ijesty.v1i2.132>

MUHAMMAD TUFAIL, ANUM, SAQIB SHAHZAD, & DR. JEHANGIR. (2021). Stressors, Organization Citizenship Behavior and Islamic Work Ethics. *Journal of Business & Tourism*, 4(1). <https://doi.org/10.34260/jbt.v4i1.92>

Nabila, H. (2011). the Influence of Pedagogic Competence and Professional Competence To Performance of. *International Conference on Ethics of Business, Economics, and Social Science*.

Napitupulu, S., Haryono, T., Laksmi Riani, A., Sawitri, H. S. R., & Harsono, M. (2017). The impact of career development on employee performance: an empirical study of the public sector in Indonesia. *International Review of Public Administration*, 22(3). <https://doi.org/10.1080/12294659.2017.1368003>

Purba, K., Lumbanraja, P., Siahaan, E., & Gultom, P. (2017). Antecedent of lecturer's performance and its impact on graduate competency of management students through learning environment as moderating variable at private universities in Medan city. *International Journal of Economic Research*, 14(20), 235–254.

Qaralleh, S. J., Rahim, N. F. A., & Richardson, C. (2023). Job Resource and Job Performance Among Physicians in the Jordanian Health Sector: The mediating role of Job satisfaction. *International Journal of Professional Business Review*, 8(1), e0378. <https://doi.org/10.26668/businessreview/2023.v8i1.378>

Robbin, S. P. (2015). *Organization Behaviour*.

Siahaan, E. (2017). ANTECEDENTS OF EMPLOYEE PERFORMANCE AND THE INFLUENCE ON EMPLOYEE JOB SATISFACTION IN BANKING SERVICE SECTOR IN INDONESIA. *Banks and Bank Systems*, 12(4), 75–89.

Syafwandi, S., Setyo Sembodo, D., Tua Munthe, A., & Sumarno, A. (2021). Analysis of The Use of Sawdust Waste As Concrete Mixture Add Material Against Workability and Compressive Strength Concrete With Three Concrete Treatment Methods. *International Journal of Engineering, Science and Information Technology*, 1(2). <https://doi.org/10.52088/ijesty.v1i2.109>

Tantawy, N. (2020). Investigating Teachers' Perceptions of the Influence of Professional Development on Teachers' Performance and Career Progression. *Arab World English Journal*, 11(1). <https://doi.org/10.24093/awej/vol11no1.15>

Wardhani, R. A. N., & Wijaya, S. A. (2020). Pengaruh Kompetensi Terhadap Pengembangan Karir Dan Kinerja Guru Ekonomi SMA Negeri di Kota Jember. *Jurnal Pendidikan Ekonomi Undiksha*, 12(1). <https://doi.org/10.23887/jjpe.v12i1.24797>

Yurike, Y., Yonariza, Y., & Febriamansyah, R. (2021). Patterns of Forest Encroachment Behavior Based on Characteristics of Immigrants and Local Communities. *International Journal of Engineering, Science and Information Technology*, 1(4). <https://doi.org/10.52088/ijesty.v1i4.170>

Zhong, L. (2017). Indicators of Digital Leadership in the Context of K-12 Education. *Journal of Educational Technology Development and Exchange*, 10(1). <https://doi.org/10.18785/jetde.1001.03>