

Pengaruh Ethical Culture, Servant Leadership, dan Transparent Communication terhadap Employee Advocacy: Peran Mediasi Perceived Relationship Investment. Studi pada Pegawai Otoritas Pajak Pusat = Employee Advocacy at Public Sector, The Influence of Ethical Culture, Servant Leadership and Transparent Communication. Mediated by Perceived Relationship Investment. Study at Otoritas Pajak Pusat Employees

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Abstrak

Peran sektor perpajakan sangat penting dalam perekonomian negara. Dalam beberapa tahun terakhir, target penerimaan pajak terus meningkat seiring dengan kebutuhan pembiayaan negara yang semakin besar. Untuk mencapai target tersebut, Otoritas Pajak Pusat perlu menjaga reputasi yang baik demi mempertahankan dan meningkatkan kepercayaan masyarakat melalui strategi employee advocacy, yaitu strategi di mana pegawai secara aktif mempromosikan nilai-nilai dan citra positif organisasi kepada publik. Berdasarkan berbagai literatur, terdapat beberapa hal yang dapat mendorong perilaku employee advocacy yaitu ethical culture, servant leadership, dan transparent communication. Sebagai tambahan, penelitian ini juga menggunakan variabel perceived relationship investment sebagai mediator. Penelitian ini bertujuan untuk mengetahui pengaruh ethical culture, servant leadership, transparent communication, dan perceived relationship investment terhadap employee advocacy pada organisasi sektor publik. Data penelitian dikumpulkan melalui survei secara daring terhadap pegawai pada Otoritas Pajak Pusat di Indonesia. Data sebanyak 762 sampel telah berhasil dikumpulkan, adapun data akhir responden sebanyak 586 sampel selanjutnya dianalisis dengan metode Structural Equation Modelling menggunakan LISREL. Hasil penelitian ini menunjukkan bahwa ethical culture, servant leadership, dan perceived relationship investment memiliki pengaruh positif dan signifikan terhadap employee advocacy. Ethical culture, servant leadership, dan transparent communication memiliki pengaruh positif dan signifikan terhadap employee advocacy melalui peran mediasi perceived relationship investment. Penelitian ini memberikan kontribusi di bidang manajemen sumber daya manusia terkait faktor-faktor yang perlu diperhatikan oleh organisasi sektor publik untuk dapat meningkatkan perilaku employee advocacy

.....The role of the tax sector is crucial in a country's economy. In recent years, tax revenue targets have continuously increased in line with the growing financial needs of the state. To achieve these targets, the Central Tax Authority must maintain a positive reputation to sustain and enhance public trust through an employee advocacy strategy, where employees actively promote the organization's values and positive image to the public. Based on various literature, several factors can encourage employee advocacy behavior, namely ethical culture, servant leadership, and transparent communication. Additionally, this study includes perceived relationship investment as a mediator variable. The aim of this research is to examine the influence of ethical culture, servant leadership, transparent communication, and perceived relationship investment on employee advocacy in public sector organizations. Research data were collected through an online survey of employees at the Central Tax Authority in Indonesia. A total of 762 responses were received, with a final sample size of 586 being analyzed using Structural Equation Modeling (SEM) with

LISREL. The results indicate that ethical culture, servant leadership, and perceived relationship investment have a positive and significant impact on employee advocacy. Ethical culture, servant leadership, and transparent communication also positively and significantly influence employee advocacy through the mediating role of perceived relationship investment. This research contributes to the field of human resource management by highlighting the factors public sector organizations should consider to enhance employee advocacy behavior.