

The Influence Of Ethical Leadership And Organizational Culture On Organizational Commitment With Job Satisfaction As A Mediating Variable At Direktorat Jenderal Pajak (DJP)

Imaduddin Zauki¹, Christian Wiradendi Wolor², Agung Wahyu Handaru³

^{1,2,3} Faculty of Economics, Jakarta State University, Indonesia.

Corresponding author : zauki8@gmail.com

Abstract

This study aims to examine the influence of Ethical Leadership and Organizational Culture on Organizational Commitment, with Job Satisfaction as a mediating variable, at the Head Office of the Directorate General of Taxes (DJP) in Indonesia. Using a quantitative associative approach, data were collected from 150 functional officers through a Likert-scale questionnaire. The analysis was conducted using Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) method. The results show that Ethical Leadership and Organizational Culture have a positive and significant effect on both Job Satisfaction and Organizational Commitment. Job Satisfaction also has a significant direct effect on Organizational Commitment and serves as a significant mediator in the relationship between Ethical Leadership and Organizational Culture with Organizational Commitment. These findings underscore the critical role of ethical values in leadership and a strong, supportive organizational culture in fostering employee satisfaction and long-term commitment. The implications suggest the importance of leadership development and cultural reinforcement strategies in public institutions to enhance performance and employee engagement.

Keywords: Ethical Leadership, Organizational Culture, Job Satisfaction, Organizational Commitment.



INTRODUCTION

As one of the largest economies in Southeast Asia, Indonesia faces both challenges and opportunities in managing its resources and improving the welfare of its people. One of the key aspects of economic development is an effective and fair taxation system (Suvinah et al., 2023). The tax system in Indonesia serves as the primary source of state revenue that supports the financing of infrastructure development, education, health care, and other public services (Faruq et al., 2024). However, despite the high tax potential, the level of tax compliance in Indonesia remains relatively low. Various factors including the public's lack of understanding of the importance of taxes, perceptions of unfairness in tax collection, and corruption issues have hindered efforts to improve compliance.

The Directorate General of Taxes (DJP), the institution responsible for managing and collecting taxes in Indonesia, continues to strive to improve the tax system. These efforts include implementing information technology in tax administration, enhancing taxpayer services, and enforcing tax law (Law No. 9 of 1994). However, to achieve these goals, ethical leadership and a strong organizational culture within the DJP are also essential, as they can influence employee commitment and job satisfaction.

In recent years, the issues of ethical leadership and organizational culture have gained significant attention across various sectors, including the public sector. The phenomenon occurring at the DJP in Indonesia particularly the case involving Rafael Alun Trisambodo highlights the importance of ethical values in leadership and organizational culture. This case attracted widespread public attention and sparked broad discussions on integrity, transparency, and accountability within government institutions.

Rafael Alun Trisambodo, a senior official at the DJP, was involved in a controversy regarding a luxurious lifestyle that did not align with his officially reported income. This phenomenon reflects a disconnect between individual behavior and the ethical norms that leaders in public institutions are expected to uphold. The case illustrates how unethical leadership can erode public trust, reduce employee commitment, and negatively impact job satisfaction (kompas.com).

Incidents such as the Rafael Alun Trisambodo case reinforce the importance of building a strong organizational culture and leadership based on ethical values. By understanding these factors, it is expected that the DJP can enhance the effectiveness of tax collection, improve the image of taxation in the eyes of the public, and contribute to sustainable national economic development. In this context, it is crucial to understand how ethical leadership and organizational culture can influence organizational

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commitment within the DJP. A strong organizational culture based on ethical values is expected to increase job satisfaction and, ultimately, strengthen employee commitment to the organization.

Organizational commitment is a crucial factor that affects the success and performance of an organization, including in the context of the DJP in Indonesia. Luthans, as cited in Siswanto et al. (2022), defines organizational commitment as an attitude that reflects employee loyalty and is an ongoing process of how a member of the organization expresses concern for the success and well-being of the organization. High employee commitment not only improves productivity but also creates a positive and stable work environment, which in turn enhances public services and increases public satisfaction with government institutions.

In a complex and often challenging environment, such as the DJP, it is important to understand the factors that can strengthen organizational commitment. One such factor is ethical leadership. Brown et al., as cited in Mulyana et al. (2023), define ethical leadership as the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making. Leaders who apply ethical principles in decision-making and interactions with employees can foster mutual trust and respect. This is especially important in the taxation context, where public trust in the integrity of tax officials directly affects tax compliance levels.

In addition to ethical leadership, organizational culture also plays a significant role in shaping employee commitment. Schein, as cited in Kurnia et al. (2023), defines organizational culture as the habits, traditions, norms, and general ways of doing things within an organization, as the output of what has been done previously. A strong and positive organizational culture that emphasizes values such as integrity, collaboration, and innovation can increase employee motivation and job satisfaction. When employees feel valued and engaged in the organization's goals, they are more likely to demonstrate a higher level of commitment to their work.

In an organization, achieving goals is not only determined by the role of leaders and organizational culture but also greatly depends on internal employee conditions, one of which is job satisfaction. Therefore, job satisfaction is an internal factor that stems from the perception, evaluation, and personal experience of employees toward aspects of their work, such as relationships with supervisors, recognition, responsibilities, and the work environment. According to Spector, as cited in Togatorop & Soetjningsih (2023), job satisfaction is an expression of an individual's response or feelings toward their job, both

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overall and in terms of its various aspects. Job satisfaction is psychological in nature and comes from within the individual. It can reflect the indirect impact of the organization's external factors on the affective aspects of employees.

Low levels of job satisfaction can hinder the development of organizational commitment. Job satisfaction is a positive feeling about one's job that results from an evaluation of its characteristics (Robbins & Judge, 2019). In this context, job satisfaction functions as an intervening variable that can strengthen the relationship between ethical leadership, organizational culture, and organizational commitment. In other words, high job satisfaction will amplify the positive influence of ethical leadership and organizational culture on employee commitment.

LITERATURE REVIEW

The Influence of Ethical Leadership on Organizational Commitment

Brown et al., as cited in Mulyana et al. (2023), define ethical leadership as the demonstration of normatively appropriate behavior through personal actions and interpersonal relationships, and the promotion of such behavior to followers through two-way communication, reinforcement, and decision-making. Leaders who apply ethical principles in their decision-making and interactions with employees can foster mutual trust and respect. This is especially important in the context of taxation, where public trust in the integrity of tax officials directly influences taxpayer compliance. A previous study on ethical leadership and organizational commitment conducted by Lubis & Abadi (2022) indicated that ethical leadership has a positive effect on organizational commitment. Another study by Rizal et al. (2022) also found similar results.

The Influence of Organizational Culture on Organizational Commitment

Schein, as cited in Kurnia et al. (2023), defines organizational culture as the habits, traditions, norms, and general ways of doing things within an organization, which are outputs of past practices. A strong and positive organizational culture that emphasizes values such as integrity, collaboration, and innovation can enhance employee motivation and job satisfaction. When employees feel valued and engaged in the organization's goals, they are more likely to exhibit higher levels of commitment to their work. A previous study on organizational culture and organizational commitment by Sahid et al. (2024) concluded that organizational culture has a positive effect on organizational commitment. Another study by Jazilah (2023) also reported similar findings.



The Influence of Job Satisfaction on Organizational Commitment

Low levels of job satisfaction can also become a barrier to the development of organizational commitment. Job satisfaction is a positive feeling toward one's job that results from an evaluation of its characteristics (Robbins & Judge, 2019). In this study, job satisfaction functions as an intervening variable that can strengthen the relationship between ethical leadership, organizational culture, and organizational commitment. In other words, high job satisfaction enhances the positive influence of ethical leadership and organizational culture on employee commitment. A previous study conducted by Sahid et al. (2024) found that job satisfaction has a positive effect on organizational commitment. Similar findings have also been reported in other studies, which showed that job satisfaction significantly influences organizational commitment (Hagi et al., 2023; Sadikin et al., 2024).

The Influence of Ethical Leadership on Job Satisfaction

Shakeel et al. (2020) stated that ethical leadership is the ability of a leader to attract followers to identify with and learn ethical standards through the leader's conduct, and to expect followers to emulate positive behaviors such as integrity and trust. Ethical leaders set an example of good behavior and encourage employees to act with integrity. When employees see that ethical values are upheld within the organization, they feel more confident in carrying out their duties, which in turn increases job satisfaction. A previous study by Sari et al. (2024) showed that ethical leadership has a significant influence on job satisfaction. Another study by Pahrudin et al. (2023) also demonstrated that ethical leadership positively affects job satisfaction.

The Influence of Organizational Culture on Job Satisfaction

According to Schein, as cited in Kurnia et al. (2023), organizational culture consists of the habits, traditions, norms, and general ways of doing things within an organization, as outputs of past practices. Organizational culture is a system of shared meaning held by members that distinguishes one organization from another. Organizations with strong cultures often have clear systems of recognition and appreciation. When employees feel that their contributions are valued—through both formal and informal recognition—their job satisfaction increases. Previous research by Hutabarat & Lubis (2023) showed that organizational culture has a significant influence on job satisfaction. A similar study by Mukarramah & Saroyo (2023) also indicated that organizational culture affects job satisfaction.

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The Mediating Role of Job Satisfaction in the Relationship Between Ethical Leadership and Organizational Commitment

Ethical leaders create a positive and supportive work environment. By applying values such as fairness, transparency, and concern for employee well-being, ethical leaders are able to increase employee job satisfaction (Guo, 2022). When employees feel satisfied, they become emotionally attached to the organization. Job satisfaction acts as a bridge between ethical leadership and organizational commitment. When employees experience satisfaction in their work, this positive feeling can strengthen their sense of attachment to the organization (Sunarta, 2019). Thus, job satisfaction becomes a key factor in channeling the positive impact of ethical leadership into organizational commitment. Ethical leaders can instill positive organizational values that inspire employees to feel proud of being part of the organization (Rahmat, 2023). This sense of pride enhances job satisfaction, which in turn strengthens employee commitment to the organization.

The Mediating Role of Job Satisfaction in the Relationship Between Organizational Culture and Organizational Commitment

A strong organizational culture helps employees feel that they are part of something larger than themselves. This sense of identity creates a high emotional attachment to the organization, which increases commitment (Ulfa et al., 2020). Job satisfaction serves as a bridge between organizational culture and organizational commitment. A supportive culture—such as one that values employee contributions and fosters open communication—boosts job satisfaction, which in turn strengthens employees' sense of attachment to the organization's goals and mission (Windari & Rini, 2024). A strong organizational culture fosters a sense of identity among employees. When employees feel they are part of something greater and share the same values, their job satisfaction increases (Haryanto & Saputra, 2023). This sense of identity contributes to greater commitment to the organization.

RESEARCH METHOD

The research method used in this study is associative research with a quantitative approach. According to Sugiyono (2019), associative research refers to a formulation of research problems that aim to examine the relationship between two or more variables. In this study, the sampling technique used is probability sampling with the convenience sampling method. Convenience sampling is based on the willingness of respondents to

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participate in a survey (Purwohedi, 2022). The sample size in this study consists of 150 individuals who are functional officers at the Head Office of the Directorate General of Taxes (DJP). The research instrument used is a questionnaire with a 5-point Likert scale. The analytical technique employed is Structural Equation Modeling (SEM) based on variance and presented using Partial Least Squares (PLS) analysis with a reflective model. This SEM-PLS method is chosen because it uses a variance-based approach aimed at maximizing the variance explained by the endogenous latent variables.

RESULT

Demography

Table 1: Demography

Gender	Total
Male	85
Female	65
Total	150
Age	Total
< 30 Years	26
31 - 40 Years	89
41 - 50 Years	27
> 50 Years	8
Total	150
Education Level	Total
Diploma	21
Bachelor's Degree	82
Postgraduate	47
Total	150
Length of Experience	Total
1-5 Years	21
5-10 Years	43
11-15 Years	47
> 15 Years	39
Total	150



The majority of respondents were male, totaling 85 individuals (56.67%), while female respondents numbered 65 (43.33%). This indicates that male participation was more dominant in this study. Respondents were mostly within the age group of 31–40 years, totaling 89 individuals (59.33%), followed by the 41–50 age group with 27 individuals (18.00%), and the <30 age group with 26 individuals (17.33%). The >50 age group represented the smallest portion, with only 8 respondents (5.33%). This age distribution indicates that most respondents are in their productive age. In terms of educational background, respondents were predominantly bachelor's degree holders (S1), with 82 individuals (54.67%). Respondents with a master's degree (S2) totaled 47 (31.33%), while the remaining 21 respondents (14.00%) held a diploma degree. This reflects that the majority of respondents have a relevant higher education background. Regarding work experience, the largest proportion of respondents had 11–15 years of service, totaling 47 individuals (31.33%). This was followed by those with 6–10 years of service (43 individuals or 28.67%), and those with more than 15 years of service (39 individuals or 26.00%). The group with 1–5 years of service was the smallest, consisting of 21 individuals (14.00%). These figures indicate that most respondents have substantial work experience at the Directorate General of Taxes.

Measurement Model

Table 2: Outer Loadings

Laten Variable	Indicator	<i>Outer Loadings</i>	Exp.	AVE	Exp.
KE	X1_1	0.818	Valid	0.654	Valid
	X1_2	0.798	Valid		
	X1_3	0.835	Valid		
	X1_4	0.823	Valid		
	X1_5	0.789	Valid		
	X1_6	0.789	Valid		
BO	X2_1	0.813	Valid	0.684	Valid
	X2_2	0.813	Valid		
	X2_3	0.881	Valid		
	X2_4	0.816	Valid		
	X2_5	0.807	Valid		
	X2_6	0.821	Valid		



	X2_7	0.836	Valid		
KO	Y_1	0.715	Valid	0.550	Valid
	Y_2	0.739	Valid		
	Y_3	0.737	Valid		
	Y_4	0.770	Valid		
	Y_5	0.748	Valid		
KK	Z_1	0.711	Valid	0.512	Valid
	Z_2	0.697	Not Valid		
	Z_3	0.712	Valid		
	Z_4	0.692	Not Valid		
	Z_5	0.719	Valid		
	Z_6	0.739	Valid		
	Z_7	0.727	Valid		
	Z_8	0.744	Valid		
	Z_9	0.696	Not Valid		

Based on the analysis results presented in Table 2, it was found that the indicators for the variables Ethical Leadership (X1_1 to X1_6), Organizational Culture (X2_1 to X2_7), and Organizational Commitment (Y_1 to Y_5) consistently showed outer loading values above 0.7, indicating that each indicator is valid and adequately represents its construct. For the Job Satisfaction variable, several indicators (Z_2 with 0.697, Z_4 with 0.692, and Z_9 with 0.696) had outer loading values slightly below the 0.7 threshold, which, based on the initial criteria, can be categorized as "Not Valid." Therefore, a re-run was conducted after removing those indicators.

Table 3: Fornell-Larcker Criterion

Latent Variable	KE	BO	KO	KK
KE	0.809			
BO	0.407	0.827		
KO	0.496	0.597	0.742	
KK	0.481	0.627	0.728	0.742

Based on the analysis results presented in Table 3, all variables in this study met the Fornell-Larcker criteria. These findings confirm that each variable in the research



model possesses strong discriminant validity, affirming that they are conceptually and operationally distinct constructs.

Table 4: Reliability Test Result

Construct	Cronbach's Alpha	Composite Reliability	Conclusion
KE	0.894	0.919	Reliabel
BO	0.923	0.938	Reliabel
KO	0.795	0.859	Reliabel
KK	0.836	0.880	Reliabel

Based on Table 4, the reliability testing results indicate that all latent variables in this study exhibit very good internal consistency. This consistent outcome suggests that the indicators used to measure each variable are reliable and stable in measuring the same construct. Therefore, it can be concluded that the research instrument is highly reliable.

Structural Model

Table 5: R-Square

Construct	R Square
KO	0.582
KK	0.455

Based on Table 5, the R-Square test results provide an overview of the model's predictive power in explaining the variability of the dependent variables. For the Organizational Commitment variable, the R-Square value is 0.582. This indicates that 58.2% of the variability in Organizational Commitment can be explained by the exogenous variables (Ethical Leadership, Organizational Culture) and the mediating variable (Job Satisfaction) in the model. Furthermore, for the Job Satisfaction variable, the R-Square value is 0.455, meaning that 45.5% of the variability in Job Satisfaction can be explained by Ethical Leadership and Organizational Culture.



Table 6: Q-Square

Construct	Q Square
KO	0.308
KK	0.242

Overall, the positive Q-Square values for both dependent variables indicate that this research model is not only capable of explaining the variability of the dependent variables but also possesses relevant predictive power for new data beyond the initial sample.

Table 7: F-Square

Latent Variable	KO	KK
KE	0.047	0.112
BO	0.059	0.409
KK	0.355	

Overall, although Ethical Leadership and Organizational Culture have statistically significant effects on Organizational Commitment (as indicated by the previous path analysis), their F-Square values for the direct paths are relatively small. However, Organizational Culture shows a strong effect on Job Satisfaction, and Job Satisfaction also has a strong effect on Organizational Commitment. These findings highlight that Job Satisfaction plays a crucial role both as a mediator and as a direct predictor of Organizational Commitment, while Organizational Culture is a key driver of Job Satisfaction.

Hypothesis Test

Table 5: Hypothesis Test

Hypothesis	Path Coefficient	T Statistic	P Values	Conclusion
Direct Effect				
H1	0.162	2.148	0.032	Accepted
H2	0.204	2.175	0.030	Accepted
H3	0.522	5.191	0.000	Accepted
H4	0.271	3.853	0.000	Accepted



H5	0.517	5.927	0.000	Accepted
Sobel Test				
H6	0.141	3.062	0.002	Accepted
H7	0.270	3.872	0.000	Accepted

Based on the hypothesis testing results using the SEM-PLS technique with t-test and p-value analysis, all hypotheses in this study show significant relationships. The first hypothesis (H1) has a path coefficient of 0.162 with a p-value of 0.032. Since the p-value (0.032) is less than 0.05, it indicates a positive and significant effect between the tested variables. Similarly, H2 shows a path coefficient of 0.204 with a p-value of 0.030. As the p-value (0.030) is also below 0.05, it indicates a significant effect. In the third hypothesis (H3), the path coefficient is 0.522 with a p-value of 0.000. Since the p-value (0.000) is less than 0.05, this result also demonstrates a significant relationship, although with a relatively higher effect size compared to other hypotheses. Meanwhile, the fourth hypothesis (H4) shows a path coefficient of 0.271 and a p-value of 0.000. As the p-value (0.000) is less than 0.05, it indicates a very strong influence of the variable tested. Similarly, H5 also demonstrates a significant effect, with a path coefficient of 0.517 and a p-value of 0.000.

In the indirect effect testing using the Sobel Test, the results show that Job Satisfaction acts as a mediating variable in the relationship between Ethical Leadership and Organizational Culture on Organizational Commitment. For Hypothesis H6, the indirect path coefficient is 0.141, with a Sobel Test Z-score of 3.062 and an estimated p-value of 0.002. Since the p-value (0.002) is less than 0.05, it can be concluded that Job Satisfaction (Z) significantly mediates the relationship between Ethical Leadership (X1) and Organizational Commitment (Y). For Hypothesis H7, the indirect path coefficient is 0.270, with a Sobel Test Z-score of 3.872 and an estimated p-value of 0.000. As the p-value (0.000) is less than 0.05, it can be concluded that Job Satisfaction (Z) significantly mediates the relationship between Organizational Culture (X2) and Organizational Commitment (Y).

DISCUSSION

At the Head Office of the Directorate General of Taxes, these findings highlight that emphasizing ethical values in leadership is key to building a more committed and loyal workforce. Accordingly, leaders can serve as effective agents in fostering employee



commitment, which in turn contributes to long-term organizational stability and performance. The results of this study also demonstrate that efforts to strengthen core organizational values, rituals, and narratives that reflect a positive identity can serve as effective strategies for enhancing employee commitment. Understanding and addressing employees' needs and expectations whether through competitive compensation policies, a positive work environment, or career development opportunities will also directly contribute to increased organizational commitment.

The findings indicate that leadership training programs focusing on ethical dilemmas, fair decision-making, and honest communication will be highly beneficial in creating a conducive work environment and enhancing employee satisfaction. Thus, Ethical Leadership not only shapes moral conduct and behavior but also serves as a crucial foundation for building a satisfied and motivated workforce. Meanwhile, efforts to cultivate an inclusive, collaborative work culture that offers growth opportunities will be a significant strategic investment in boosting employee satisfaction. In this way, Organizational Culture is not only a source of identity but also a powerful tool for attracting, retaining, and satisfying talent, ultimately improving overall organizational performance.

CONCLUSION

1. Ethical Leadership has been proven to have a positive and significant effect on Organizational Commitment. This indicates that leaders who uphold ethical values, fairness, and integrity directly contribute to building employee loyalty and attachment to the organization.
2. Organizational Culture also has a positive and significant effect on Organizational Commitment. A strong and positive cultural environment, characterized by clear values and norms, fosters a sense of ownership and identification among employees, thereby enhancing their commitment.
3. Job Satisfaction shows a positive and highly significant effect on Organizational Commitment. Employees who are satisfied with various aspects of their jobs tend to have a higher level of attachment and a greater desire to remain part of the organization.
4. Ethical Leadership has been proven to have a positive and significant effect on Job Satisfaction. Ethical behavior from leaders—including fairness, transparency, and care—creates a comfortable and secure work environment, which in turn increases employee satisfaction.

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5. Organizational Culture also has a positive and significant effect on Job Satisfaction. A supportive, inclusive culture that aligns with employees' values is a key factor in enhancing their job satisfaction.
6. Job Satisfaction significantly mediates the relationship between Ethical Leadership and Organizational Commitment. This means that Ethical Leadership influences Organizational Commitment primarily through improvements in employee Job Satisfaction.
7. Likewise, Job Satisfaction significantly mediates the relationship between Organizational Culture and Organizational Commitment. This shows that Organizational Culture impacts Organizational Commitment by first enhancing employees' Job Satisfaction.

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