

## FOSTERING INNOVATION IN PUBLIC SERVICE THROUGH TRANSFORMATIONAL LEADERSHIP IN TAX OFFICES: THE CASE IN EAST JAVA REGIONAL TAX OFFICE THREE

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### ABSTRACT

This research aims to explore factors that can influence innovative work culture and knowledge-sharing culture in public services, and this is interesting to study, considering that the direction from the Ministry of Finance is that institutions under this ministry must be able to have a spirit of innovation. The literature adopted in this research includes literature related to the variables studied. This research approach refers to a quantitative approach involving 198 respondents, with analysis techniques referring to the Partial Least Square Structural Equation Modelling approach. The results obtained showed that two of the four hypotheses were not supported. The results of this research reflect an opportunity to explore further the factors that can encourage the realization of innovative work behavior and knowledge-sharing culture among employees who have worked for more than ten years, men and aged between 31-40.

**Keywords:** *Innovative work behavior, Transformational leadership, Positive psychological capital, Knowledge sharing culture*

### A. INTRODUCTION

The Directorate General of Taxes, a key institution under the Ministry of Finance, plays a crucial role in the collection of state revenues, particularly central taxes (Direktorat Jenderal Pajak, 2024). This function is carried out through a hierarchical structure, starting from the Directorate General of Taxes, which is divided into large regions, known as new Regional Offices, and further divided into office units that directly handle taxpayers, namely the Tax Service Office.

As stated by Tjahjo Kumolo, the *MenPANRB* at the time (2021), innovation is not just a choice but a necessity that must be integrated into the work culture of the State Civil Apparatus (*ASN*) (*MenPANRB*, 2021). However, it is disheartening to note that the competitiveness and innovation index in the Indonesian civil service, as reported by the World Bank and the Global Innovation Index, remains relatively low (Murdiastuti, Suhariadi, & Sugiarti, 2021).

Given the context, it becomes evident that effective collaboration between leaders and their subordinates is crucial to achieving tax revenue performance targets. In this case, the leader, such as the head of the supervision section, and the employee he leads, namely the Account Representative, play a significant role. It is expected that the leader can provide transformational leadership, thereby fostering innovation among subordinates to meet the performance targets.

Currently, conditions at the Directorate General of Taxes have generally implemented transformational leadership. However, it is not formulated in a standard way; it is more about the improvisational flexibility of leaders according to conditions in the field, and this can be seen from the holding of regular assessment activities for both those who already hold the position of section head or prospective section heads who are entering the talent management selection process, where one of the materials is how to carry out coaching and mentoring their subordinates and this is one of the techniques in transformational leadership (Hawkins, 2021).

The East Java III Regional Office of the Directorate General of Taxes, which oversees 15 tax service offices, has also implemented a leadership system that aligns with the head office's strategy. With the current leadership conditions, achieving the East Java Regional Office III tax revenue target for four consecutive years from 2020 to 2023 can achieve the target more than what has been set.

There are several previous studies related to transformational leadership that have been carried out within the Directorate General of Taxes, including research conducted at *KPP Pratama Sukoharjo* (Fauzi, 2018), state that transactional leadership does not affect employee performance; according to researchers, there are several things that might cause this, including the lack of research samples and the need for additional variables that influence employee performance. On the other hand, the research results on *KPP Pratama Kepanjen* state that there is a positive and significant relationship between transformational leadership and performance, which is moderated by job satisfaction (Rizaldy, 2021).

One thing that needs to be underlined here is that *KPP Pratama Kepanjen* is one of the tax service offices in East Java Region III. Furthermore, research conducted in a wider scope, namely on employees of the Directorate General of Taxes, shows that transformational leadership has a positive and significant effect on employee performance (Parawitha & Gorda, 2017). Furthermore, research at *KPP Madya Makassar*, stated that innovation and risk-taking, dimensions of organizational culture variables, showed an achievement rate of 65.57%, significantly influencing performance (Azizah, 2018). In line with this, research conducted at the Yogyakarta Dua Tax Service Office shows that innovation, a dimension of organizational culture, significantly influences work behavior (Wathon & Yamit, 2005).

The studies above have yet to show the influence of transformational leadership on innovation. However, there are several previous studies related to the influence of transformational leadership on innovation carried out outside the scope of the Directorate General of Taxes, including (Yang, Nguyen, & Le, 2018), where the research shows that transformational leadership significantly influences innovation capabilities by creating a conducive, positive and

collaborative climate for change and innovation.

Transformational leadership can also influence required change and innovation by changing employee beliefs, values, and motivation to innovate (Phong & Son, 2020). Previous research examined the influence of transformational leadership on innovation mediated by positive psychological capital, where the results of their research showed a positive and significant influence of transformational leadership on positive psychological capital and ultimately has a positive influence on innovation (Ba Le, 2020) (Groselj, Cerne, Penger, & Grah, 2021) (Bak, Jin, & McDonald III, 2021)).

Meanwhile other research showed the influence of transformational leadership on innovation ability, which was mediated by employee psychological capital (Lei, Leaungkhamma, & Le, 2020). For the dimensions of psychological capital, this research focused more on self-efficacy and optimism, where the results were found that self-efficacy had a significant influence, with greater influence on the ability to innovate than optimism. Research showed that transformational leadership will support the formation of a culture of knowledge sharing, which will ultimately positively influence innovation (Al-Husseini, El Beltagi, & Moizer, 2019). Also, research showed examined the influence of transformational leadership on innovative work culture, which was moderated by a knowledge-sharing culture (Afsar & Masood, 2019). The results showed a positive relationship between transformational leadership and knowledge-sharing culture and a positive relationship on innovative work culture.

Studies on transformational leadership are also quite interesting in the public service environment, such as studies that have raised the practice of transformational leadership in the Agam area (Putri, Rizaldi, & Ariany, 2017) and in the Surabaya area (Tupamahu, 2023). However, there are no studies that attempt to explore the role of transformational leadership on innovation in the context of work behaviour, so this research aims to explore the role of transformational leadership on innovative work behaviour, and involves the role of positive psychological capital and knowledge sharing culture as mediation.

## **B. LITERATURE REVIEW**

Referring to the relationship between transformational leadership and positive psychological capital, transformational leadership successfully generates emotions to convince employees to engage in positive thinking to develop new ideas (Ashkanasy & Tse, 2000). Several previous studies that examined the influence of transformational leadership on positive psychological capital (Lei, Leaungkhamma, & Le, 2020), where it was found that transformational leadership has a positive influence on positive psychological capital, especially in the dimensions of self-efficacy and optimism, where these two dimensions also have a positive effect towards innovation and transformational leadership had a positive and significant effect on the four dimensions of positive psychological capital, namely self-efficacy, optimism, hope, and resilience (Le & Lei, 2019). Research found that transformational and transactional leadership had a positive effect on employees' positive psychological capital and also had a positive influence on employee performance (Baig, et al., 2019). From theory and previous research, it

is known that there is a connection between transformational leadership and positive psychological capital, where there is a positive effect caused by transformational leadership on positive psychological capital, the following hypothesis can be concluded:

H1: Transformational leadership has a positive effect on positive psychological capital

Knowledge sharing reflects a sociocultural interaction that involves the exchange of knowledge, experience, and abilities among employees within departments and organizations (Lin H. F., 2007), where knowledge sharing is a valuable mechanism for innovation (Gong, Kim, Lee, & Zhu, 2013), so that knowledge sharing can be seen as a condition that facilitates the leadership process (Liao, Chen, & Hu, 2018). Several previous studies have researched the influence of transformational leadership on knowledge-sharing culture, including (Al-Husseini, El Beltagi, & Moizer, 2019), where the research results show that transformational leadership supports and improves knowledge-sharing culture. Research conducted previously found that transformational leadership had a direct influence on knowledge sharing and organizational learning culture (Kim, 2020). Research also found that a culture of knowledge-sharing moderates the relationship between transformational leadership and innovative work culture (Afsar & Masood, 2019). Based on theory and previous research that has been carried out, it can be concluded that the hypothesis is:

H2: Transformational leadership has a positive effect on knowledge-sharing culture

In relation to the ability to innovate, two dimensions of positive psychological capital, namely self-efficacy and optimism, are known to be key precursors to the emergence of innovation. In line with this, two other dimensions, namely hope and resilience, also follow and significantly influence the ability and culture of innovation in the organization (Ozsungur, 2019). Several previous studies that examined the influence of positive psychological capital on innovative work culture, among others, were conducted by (Le & Lei, 2019) where the results of his research showed that the four dimensions of positive psychological capital had an effect on both main and additional innovations. Next there was also result showed the comparison between laissez-faire type leadership (allowing subordinates to be as creative as they like, because they are considered to have sufficient skills and knowledge) and transformational type leadership which is moderated by positive psychological capital (Baig, et al., 2019). The results show that transformational leadership moderated by positive psychological capital significantly influences employee performance, as research was conducted at textile companies in Pakistan. Meanwhile, research conducted by in the public sector in South Korea, found that transformational leadership indirectly influences innovative work culture through positive psychological capital (Bak, Jin, & McDonald III, 2021). These findings have significant implications for

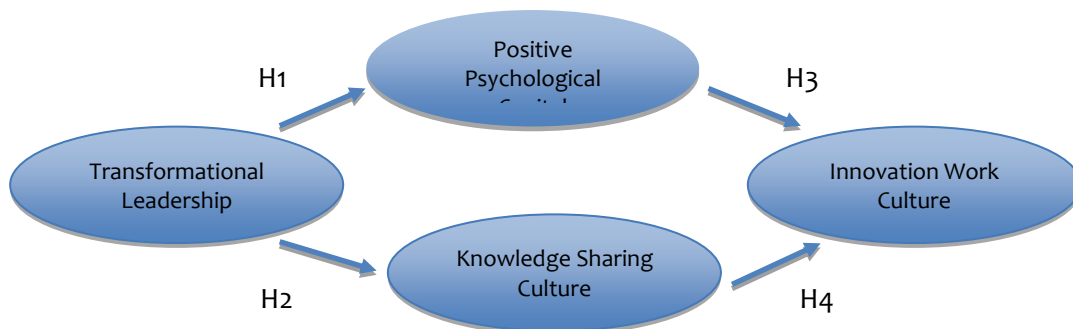
organizational performance, as they highlight the role of leadership and positive psychological capital in promoting innovation. Based on the theory and previous research, a hypothesis can be concluded:

H3: Positive psychological capital has a positive effect on innovative work culture

Researchers differentiate knowledge into several types, which are quite common: implicit (tacit) and explicit (open) knowledge. Implicit knowledge is subjective, more complex, and personal and embedded in a person's mind. This knowledge is accumulated through learning and experience and developed through social interactions (Chuang, Jackson, & Jiang, 2016). On the other hand, explicit knowledge is documented, which is more tangible and easier to share with others (Hau, Kim, Lee, & Kim, 2013). These two types of knowledge complement each other, and personal knowledge can become organizational knowledge through the interaction between implicit and explicit knowledge (Von Krogh, Nonaka, & Rechsteiner, 2012) where organizational knowledge is a significant resource and capability that can enrich innovation and gain a competitive advantage in the current competitive climate. There are several previous studies that examined the influence of knowledge-sharing culture on innovative work culture (Al-Husseini, El Beltagi, & Moizer, 2019) where knowledge-sharing has a positive and significant influence on the dimensions of innovation, namely new products, new processes, and innovation in general. The higher the level of knowledge sharing, the higher the level of innovative work culture where the research also found that transformational leadership plays an important role in increasing the culture of knowledge sharing among fellow employees by activating the environment. who have learner characteristics (Afsar & Masood, 2019). However knowledge sharing significantly influences the culture of innovation, business performance, and the durability of a company's competitive advantage (Arsawan, Koval, Rajiani, & Rustiarini, 2020). Based on the theory and previous research, a hypothesis can be concluded:

H4: Knowledge-sharing culture has a positive effect on innovative work culture

Based on hypothesis development, we may illustrate the research model as follows.



**Figure 1. Model**

### C. METHOD

The sample in this study was the Account Representative at the Regional Office of *DJP* East Java III. The Regional Office of *DJP* East Java III oversees the area from the western part of East Java in Tulungagung to the eastern part in Banyuwangi with a total of 15 tax service offices, and the number of Account Representatives is 448 people. We used the ten times rule to calculate the sample, and 198 needed to be collected as respondents.

The research instrument, a questionnaire, was meticulously adapted from previous studies to ensure its relevance and reliability. It employs a Likert scale with five alternative responses, ranging from strongly agree to strongly disagree. Each response is assigned a value, with 4 indicating a strongly agree response and 0 representing a strongly disagree response.

For the measurement of transformational leadership (five dimensions) and innovative work behavior (four dimensions), we relied on the well-established work (Zuraik & Kelly, 2018). Similarly, for the measurement of knowledge-sharing culture (two dimensions), we turned to the reputable research (Afsar & Masood, 2019), and for positive psychological capital (four dimensions) we relied on previous research (Agustira, 2019).

Questionnaire data was obtained by distributing the questionnaire list via the Google Form link to the sample, namely Account Representatives at 15 tax service offices within the East Java III *DJP* Regional Office. The research time was between June 2023 and April 2024.

The research analysis approach using SEM-PLS (Structure Equation Modeling - Partial Least Square (Ghozali & Latan, 2015), where it is known there are two stages in this type of approach. First will be the measurement model (outer model) and second will be the structural model (inner model), and however since there are dimensions for each variable, we conduct second order analysis.

### D. RESULTS AND DISCUSSIONS

Based on the results of data collection over the planned time span, researchers obtained a total of 198 respondents. In other words, the majority of respondents who filled out the survey formula were men with ages between 31-40 years and working years between 11-20 years. This profile then represents the research results that will be obtained. An explanation of the respondent profile can be obtained in Table 1, below.

**Table 1.** Respondents Profile

<b>Number</b>	<b>Types of Data</b>	<b>Collected</b>	
1	Gender (category)	Male	128
		Female	70
	<b>Total</b>	<b>198</b>	
2	Age (years)	20-30	2
		31-40	139
		41-50	50
		51-60	7
	<b>Total</b>	<b>198</b>	
3	Working Experience (years)	0-10	31
		11-20	112
		21-30	50
		31-40	5
	<b>Total</b>	<b>198</b>	

The next stage is the analysis stage, namely the measurement model, and the results obtained are as follows.

**Table 2.** Construct Reliability and Validity

	<b>Cronbach's alpha</b>	<b>Composite reliability (rho_a)</b>	<b>Composite reliability (rho_c)</b>	<b>Average variance extracted (AVE)</b>
<b>Knowledge Sharing Culture</b>	0,931	0,933	0,941	0,552
<b>Innovative Work Culture</b>	0,879	0,893	0,908	0,589
<b>Transformational Leadership</b>	0,906	0,910	0,922	0,545
<b>Positive Psychology Capital</b>	0,904	0,906	0,923	0,600

Based on the results displayed in Table 2, above, the next stage is to check discriminant validity. In this study, Fornell & Larcker was adopted, although there is a view that the strength of the results shown still has the potential to be called weak, however, discriminant validity decision making by looking at Fornell & Larcker is still relevant because it is still adopted in many studies (Henseler, Ringle, & Sarstedt, 2015).

**Table 3.** Discriminant Validity (Fornell & Larcker)

	<b>Knowledge Sharing Culture</b>	<b>Innovative Work Culture</b>	<b>Transformational Leadership</b>	<b>Positive Psychology Capital</b>
<b>Knowledge Sharing Culture</b>	0,743			
<b>Innovative Work Culture</b>	0,652	0,768		
<b>Transformational Leadership</b>	0,585	0,468	0,738	
<b>Positive Psychology Capital</b>	0,665	0,717	0,564	0,775

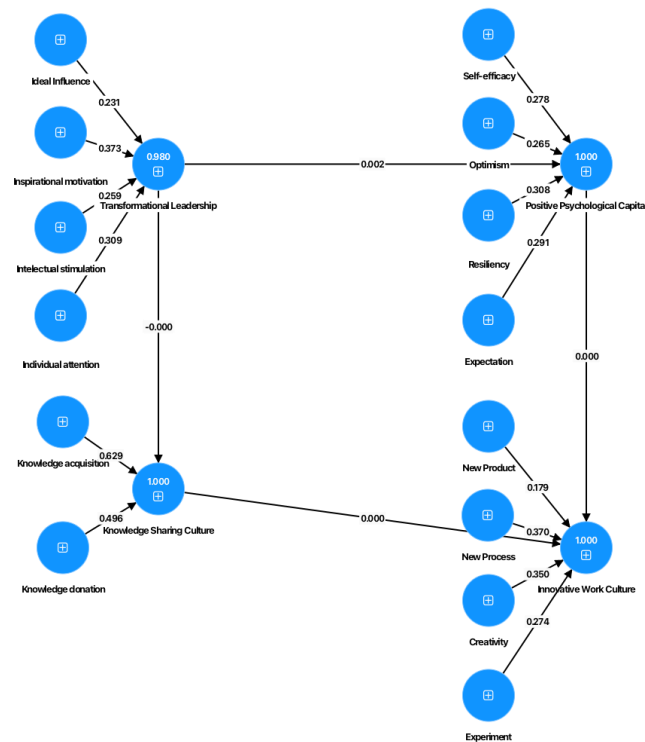
Then, the next stage is to look at the R-Square, because there are three dependent variables, namely positive psychological capital, knowledge-sharing culture and innovative work culture, the R-Square value shown also refers to the existence of the three, as follows.

**Table 4.** R-Square

	<b>R-square</b>	<b>R-square adjusted</b>
<b>Knowledge Sharing Culture</b>	1,000	1,000
<b>Innovative Work Culture</b>	1,000	1,000
<b>Positive Psychology Capital</b>	1,000	1,000

In other words, this research model can strongly explain the phenomena presented in the introduction and allow for the description of real conditions in the field.





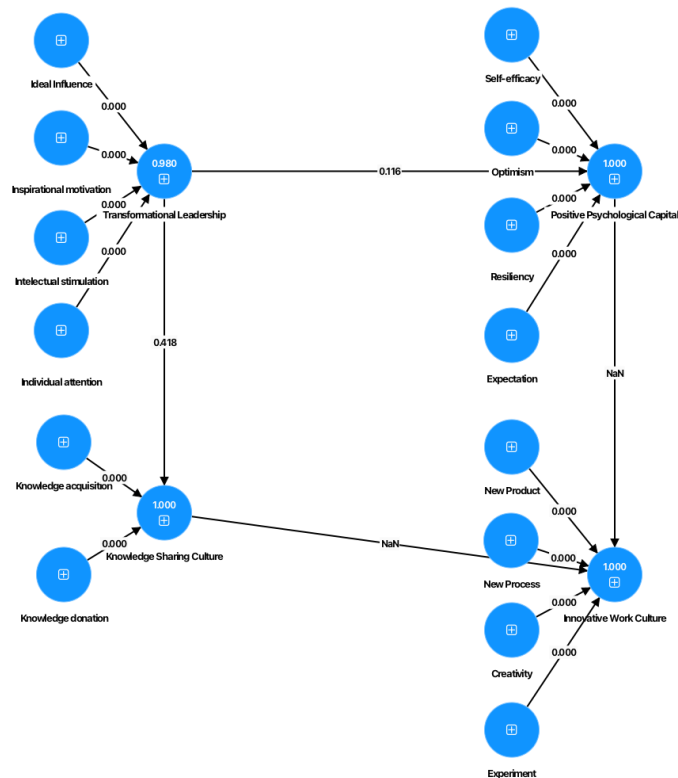
**Figure 2.** PLS-Algorithm

After ensuring the measurement model is fulfilled, the next step is to carry out bootstrapping (n=5000). Considering that the data analysis technique adopts second order, all dimensions are also visible in the results obtained, but only results related to hypothesis will be discussed further.

**Table 5. Bootstrapping**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values	Decision
Transformational leadership → positive psychological capital	0,002	0,002	0,001	1,193	0,116	Not supported
Transformational leadership has a positive effect on knowledge-sharing culture	0,000	0,000	0,002	0,198	0,421	Not supported
Positive Psychology Capital -> Innovative Work Culture	0,505	0,502	0,076	6,615	0,000	Supported
Knowledge Sharing Culture -> Innovative Work Culture	0,329	0,336	0,080	4,097	0,000	Supported

Based on the bootstrapping results, two hypotheses were found unsupported, and two others supported. Finally, the visual of bootstrapping is as follows.



**Figure 3.** Bootstrapping

For the entire research model based on the Standardized Root Mean Square Residual (SRMR) calculation it produces a value of 0.098 (above 0.08) and Unweighted Least Squares Discrepancy (d\_ULS) produces a value of 28.017 (above 2), so that the entire research model is appropriate or not invalid (Satya Wacana, 2024), this is in line with previous research where transformational leadership had a positive influence on innovation which was mediated by positive psychological capital, but this research did not include a culture of knowledge sharing as a second mediating variable (Le & Lei, 2019).

Transformational leadership is an independent variable that is not influenced by other variables. In this research, transformational leadership has five dimensions with almost the same path coefficient test values ranging from 0.83 to 0.94. These five dimensions are ideal-attribute influence (values 0.888 and 0.885), ideal-habit influence (0.904 and 0.910), inspiring motivation (0.948 and 0.944), intellectual stimulation (0.864 and 0.833), and individual attention (0.896 and 0.918). The highest value is inspiring motivation, so it can be said that to be able to influence his subordinates, transformational leaders are required to be able to provide good motivation to their members. In previous research examined the

influence of transformational leadership on the innovation climate with the mediating variables of exploration and exploitation processes (Zuraik & Kelly, 2018), the inspirational motivation value was found to be 0.88 which is the second rank of the five dimensions of transformational leadership, so that shows that inspiring motivation is a crucial dimension in the formation of transformational leadership character, while intellectual stimulation in this research has a value of 0.85 which is ranked third out of five dimensions, this is due to differences in organizational forms and work processes in the environment studied.

The dependent variables are positive Psychological Capital, Knowledge Sharing Culture and Innovative Work Culture; these three variables have the initial hypothesis that underlies this research. If the initial hypothesis is aligned with the results of the research that has been carried out, the following results are obtained:

### **Discussion on the effect transformational leadership to psychological capital**

Validity and reliability tests show that all 10 statements on the transformational leadership variable are valid and reliable. For the structure assessment test and suitability of the model, transformational leadership has a positive influence on positive psychological capital with an R-square test result of 0.99995. This is also reinforced by the results of the path coefficient test analysis with positive values for the four dimensions of positive psychological capital, where the largest value is found in the toughness dimension with a value of 0.308, which shows that transformational leadership will increase the toughness of the employees they guide. Next is hope with a value of 0.291, where toughness and hope are interrelated, because psychological toughness in employees will give them hope to be able to complete work according to the targets that have been set.

The next dimension is self-efficacy with a value of 0.278, where self-efficacy is the employee's ability to know his ability to complete his work. This is interesting to observe because there were 11 respondents who answered uncertainly to the statement "I have adequate knowledge and ability to complete the work" where of the 11 respondents, 6 respondents were from *KPP Madya* Malang, where *KPP Madya* has a higher level than *KPP Pratama* because the taxpayers collected at *KPP Madya* are large taxpayers at the East Java Regional Office III, with more complex problems and complicated, so this causes doubt about the Account Representative's ability to complete the work.

The next dimension with the lowest value but still shows a positive relationship is optimism with a value of 0.265, this is due to the statement "I always see the good (positive) side of my work as an Account Representative" there were 8 respondents who answered doubtful and 1 respondent answered disagree, this is due to the Account Representative's inner conflict regarding his duties to supervise taxpayers and collect state revenues, even though the duties carried out are based on the law.

Based on research which examined the influence of transformational leadership on innovative work culture with the mediating variable being employee psychological capital (Bak, Jin, & McDonald III, 2021), it is known that the four dimensions of positive psychological capital are self-efficacy, optimism,

resilience, and hope for can have a greater impact if implemented simultaneously, not separately, where when combined the motivational and cognitive processes are expected to be more developed. The results of this research shows high self-efficacy and driven by transformational leadership will increase employee resilience and will increase hope and optimism in completing tasks. However the research results prove that the initial hypothesis is not supported, namely that transformational leadership does not affect positively on positive psychological capital.

### **Discussion on transformational leadership effect to knowledge sharing culture**

Of the 13 statements that represent the knowledge sharing culture variable, there is one statement that is not reliable in the knowledge donation dimension, namely the statement "Sharing knowledge with fellow AR colleagues in my section is a natural thing" (statement no. 21) even though the value obtained is close to The minimum limit is 0.694 (minimum limit is 0.7), but there are still 5 other statements that are reliable to represent the knowledge donation dimension. Based on the structure test, it shows that transformational leadership has a positive and significant influence on the knowledge sharing culture with an R-square value of 0.99987.

There are two dimensions to a knowledge sharing culture whose results are used as a benchmark for the influence of transformational leadership. The first dimension is collecting knowledge with a fairly high path coefficient value of 0.629. This shows that there is quite high interest from Account Representatives to improve their abilities by asking other fellow Account Representatives, as well as on the reverse side, namely the knowledge donation dimension by The path coefficient value is 0.496, which is quite high, although still below the value of the dimension of collecting knowledge, which shows that Account Representatives are not reluctant to share their knowledge with colleagues who need it, but the higher value of collecting knowledge compared to donating knowledge shows that Account Representatives tend to share their knowledge if asked first by other colleagues, this is due to the large number of jobs and various types of work, so they tend to focus on solving the problems being faced by each Account Representative, if there are difficulties then they mutually discuss to find a solution.

Research conducted previously examined the influence of transformational leadership on innovation with the mediating variable of knowledge sharing culture (Al-Husseini, El Beltagi, & Moizer, 2019), show that intellectual stimulation in transformational leadership is something that can increase the formation of ideas and thought exploration. A leader who is able to consider the ideas of each individual member can also develop sources of knowledge that can be used to help resolve problems that occur in his work area. However, this hypothesis is not supported, in accordance with the research results, namely that transformational leadership does not affect knowledge sharing culture positively.

### **Discussion on the effect of positive psychological capital to innovative work culture**

Validity and reliability tests show that all 7 statements representing innovative work culture variables are reliable and valid. Based on an R-square value of 1.000, it shows that positive psychological capital has a positive and significant influence on innovative work culture. The dimension that received a lower score than the overall average score was the experimental dimension in statement number 38, namely "My office is open and responsive to change", this is because 9 respondents answered that they were unsure and 2 respondents answered that they disagreed. These respondents were of the opinion that bureaucracy in the office still makes it difficult to make significant changes to work processes in the office, this is quite natural considering that government agencies are bound by strict rules and bureaucracy. Although overall positive psychological capital has a strong influence on innovative work culture, the presence of obstacles to the office's openness and responsiveness to change has a negative influence on employees' positive psychological capital and reduces the value of the influence on innovative work culture.

Previous research examined the influence of authentic leadership; transformational leadership towards an innovative work culture which is moderated by employee psychological capital, shows that the longer the collaboration between employees and leaders (Groselj, Cerne, Penger, & Grah, 2021), the higher the level of psychological strength of the employee. The research results also show the importance of employee psychological strength when a leader wants to stimulate an innovative work culture, whether he is an authentic style leader or a transformational style leader. In this study there was no knowledge sharing culture variable which the researchers added in this study. Overall, the research results show that positive psychological capital has a positive influence on innovative work culture.

### **Discussion on the effect of knowledge sharing culture to innovative work culture**

An R-Square value of 1.000 indicates that a culture of knowledge sharing has a positive and significant influence on an innovative work culture. For the assessment of each dimension according to the path coefficient test, it is known that the highest value is obtained by the new product dimension with a loading factor value of 1.000. This is interesting to research because the Directorate General of Taxes is a government agency that is tied to bureaucracy, so in theory there will be few new products obtained. because all work is based on law, but the new product referred to here is the potential for other taxes discovered by the Account Representative himself apart from those provided by the system, namely Approweb (and internal system developed in the organization). This is also related to the culture of sharing knowledge where Account Representatives often exchange knowledge related to exploring tax potential. This also shows the high level of initiative from Account Representatives to explore tax potential, not depending on what is provided by the system (Approweb), and shows that there is still quite a lot of room to improve the system's ability to provide tax potential

extraction for Account Representatives so that In addition to making it easier for Account Representatives to carry out their work, it also streamlines the process of extracting tax potential and minimizes the amount of missed exploration of certain types of tax potential.

Previous research conducted examined the influence of transformational leadership on innovative work culture which was mediated by job crafting (adjusting individual behavior to job characteristics) and mediated by knowledge sharing variables (Afsar & Masood, 2019), showed that employees who were more open to experience or more Having a willingness to learn will tend to improve itself to try harder to innovate. However, there is research like this research, where there is an additional variable of positive psychological capital which is used as a mediating variable in this research. So overall, the culture of sharing knowledge has a positive and significant influence on innovative work culture.

## E. CONCLUSION

The conclusions that can be obtained from this study are that two hypotheses are not supported, and two hypotheses are supported. These results reflect the average of respondents, the majority of whom are men aged between 31-40 years and have served for 11-20 years, and this will certainly be interesting to study further, considering that in other studies, it is generally found that the factors that are considered to influence innovative work culture and knowledge sharing culture are due to the role of the leader, which is precisely transformative culture and positive psychological capital. Although the findings of this research generate controversy, there is potential for further exploration, such as whether working hours can also influence views about roles that ideally influence innovative work culture and knowledge sharing.

The practical implication of the research is that it can encourage transformational leadership practices among leaders of public organizations. Then this research also provides implications, especially on the potential for leadership education policies for leaders in public organizations that emphasize transformational leadership. Apart from that, this research shows that the role of knowledge-sharing culture and positive psychological capital also has theoretical implications in existing studies in public service organizations.

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