

## **Antecedents of Innovative Work Behavior in the Public Sector (Study at The Regional Revenue Agency of West Java Province)**

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### **Abstract**

*This study aims to analyze the factors that influence innovative work behavior in the Public Sector, namely in the Regional Revenue Agency of West Java Province. The role of mediating, organizational citizenship, behavior, and knowledge-sharing is tested in the influence of transformational leadership on innovative work behavior. The quantitative approach with survey methods is used in this research. Data collection is a cross-section of data. The questionnaire was distributed to 300 samples, using stratified random sampling techniques, collected as many as 292, and exceeded the minimum sample number of 273 employees. The results showed the factors that influence innovative work behavior are transformational leadership is mediated by organizational citizenship behavior but not by knowledge-sharing. This study found that transformational leadership has a positive effect on innovative work behavior, also through organizational citizenship behavior. Indirect influence has a greater estimated coefficient value compared to direct influence. Knowledge sharing acts as a variable that directly affects innovative work behavior. In future research, it is necessary to expand testing with different variables and research methods.*

**Keywords:** *Innovative work behavior, knowledge sharing, organizational citizenship behavior, and transformational leadership*

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## **INTRODUCTION**

Innovation is still a hot topic for researchers and practitioners. The ability to innovate is seen as a key source of competitive advantage and contributes to an organization's long-term success (Le & Lei, 2018; 2019). Innovation becomes crucial, just as it is in public institutions. The government, lawmakers, business, nonprofits, and society now all have innovation on their agendas (Bekkers & Tummers, 2018).

Laws that guarantee all regional governments would implement various forms of reform, supporting the process of good governance, regulate the innovations carried out by local governments in Indonesia. With regional innovation, local government can perform better, accelerating the fulfillment of community welfare. Because there is still potential for development, the establishment of an innovative local government still necessitates the best efforts from each component.

The Regional Revenue Agency of West Java Province is one of the regional apparatus work units in the West Java Provincial Government that must innovate. This is in reference to the Vision, which highlights innovation as one of the crucial elements in the West Java Province's

In addition to overcoming the problem of vehicles not re-registering, innovation is needed at the Regional Revenue Agency of West Java Province to optimize surface water tax revenue, cigarette tax; regional levies; the result of the management of the wealth of separate regions, and the revenues of other legitimate regions. Unresolved problems in the Regional Revenue Agency of West Java Province demand innovative work behavior, resulting in other innovations that support the success of the organization.

Innovative work behavior drives innovation for organizational success in gaining and maintaining its competitive advantage (Knezović & Drkić, 2021). Innovation is carried out by business and public organizations. There are many challenges and changes to maintain

organizational status, making innovative work behavior a driver of service innovation for customers (Khorakian et al., 2019). Innovative work behavior is expected to significantly improve services. New ideas that employees successfully create in the organization support improvements in procedures, products, and services (Afsar & Umrani, 2020; Knezović & Drkić, 2021). Innovative work behavior can support the Regional Revenue Agency of West Java Province in developing innovations to overcome existing problems.

It has been demonstrated that employees have innovative abilities, one of which is influenced by transformational leadership. The primary factors affecting innovation skills are transformational leadership traits (Le & Lei, 2019). Knezović & Drkić's (2021) and Aydin & Erkilic's (2020) studies have shown a direct link between transformational leadership and innovative workplace behavior. According to Afsar and Umrani (2020), transformational leadership is a process that involves leaders acting as ideal role models, stimulating and encouraging innovative work behavior, offering inspirational motivation, and engaging in supporting and guiding followers to realize the organization's common vision and objectives.

The topic of research on innovation has been repeated and the results show that there are variables that mediate the relationship between transformational leadership and innovative work behavior (Afsar et al., 2019). Therefore, a lot of research is needed to examine the basic mechanisms that link transformational leadership and innovative work behavior, including knowledge sharing (Masood & Afsar, 2017; Afsar et al., 2019).

Knowledge-sharing is an important factor in the Regional Revenue Agency of West Java Province. The existence of additional services as a result of service innovation, cannot necessarily be directly applied to every Regional Revenue Management Head office at the Regional Revenue Agency of West Java Province. All service program innovations need to be analyzed to be implemented. The application of the results of service innovation needs innovative work behavior from employees because it needs specific adjustments to build links and matches with the demographic characteristics of each region (Martinus et al., 2018). Thus, the success of motor vehicle tax service innovation becomes a challenge for organizations, to immediately formulate a framework using knowledge and knowledge sharing to encourage innovative work behavior from employees

The process of knowledge management is played by knowledge sharing, where individuals exchange new knowledge during the process and maximize the organization's ability to enable employees to work towards their goals more efficiently (Le & Lei, 2018).

Aydin & Erkilic (2020) have confirmed that knowledge sharing mediated the influence of transformational leadership on innovative work behavior. Meanwhile, Afsar et al. (2019) confirmed that knowledge sharing moderates the influence of transformational leadership on innovative work behavior. The research showed that knowledge sharing facilitates the role of transformational leadership and is an important key for leaders to direct employees to have innovative work behavior. Similarly, Le & Lei, (2018); (2019) have confirmed the influence of transformational leadership on knowledge sharing and employee innovation capabilities in organizations, where knowledge sharing moderates the relationship between transformational leadership and employee innovation capabilities. Transformational leadership is an important antecedent in the knowledge-sharing literature to be tested further both as a separate variable and with other variables in the organization (Han et al., 2016).

Han et al. (2016) found organizational citizenship behavior as a mediating variable between transformational leadership and knowledge sharing. That is a key variable that predicts knowledge sharing among employees. Khorakian et al. (2019) have confirmed that knowledge sharing affects innovative work behavior. However, in the study of Khan et al. (2020), the influence of transformational leadership on innovative work behavior was found that organizational citizenship behavior is a moderating variable.

The research of Han et al. (2019) has contributed to knowledge management, especially regarding the knowledge-sharing process of organizational citizenship behavior, and confirmed that knowledge-sharing activities are significantly influenced by organizational citizenship behavior.

This study aims to expand the results of Knezović & Drkić (2021); Aydin & Erkilic (2020); Khan et al., (2020); is supported by the research of Khorakian et al. (2019); Le & Lei (2018; 2019) and Han et al. (2016), thus producing new research models as an effort to complement it. The proposed model is to develop research objects in the public sector which are felt to be still lacking compared to the private sector (Ingrams, 2020). Thus, this study will analyze the direct influence of transformational leadership on innovative work behavior, and the mediating role of organizational citizenship behavior and knowledge sharing. In addition, this study will analyze the influence of organizational citizenship behavior on innovative work behavior through knowledge sharing.

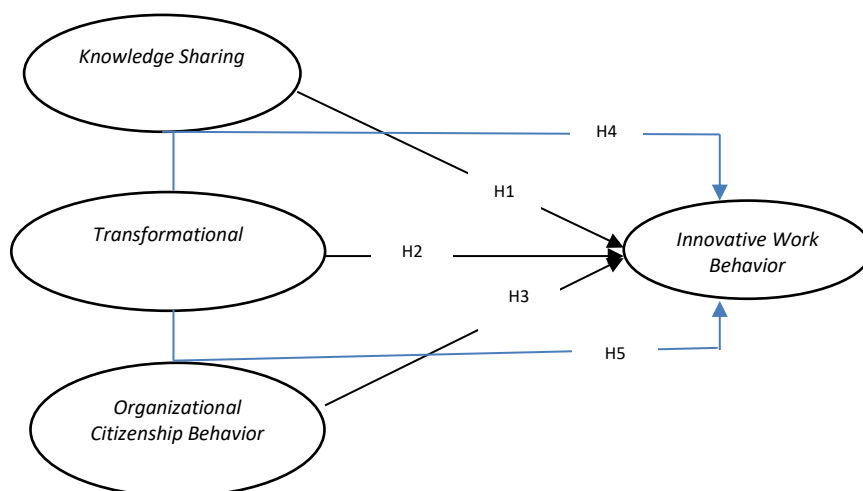
### **Conceptual Framework**

Innovative work behavior drives organizational success in gaining and maintaining a competitive advantage (Knezović & Drkić, 2021). Innovative work behavior is influenced by transformational leadership directly and positively (Afsar & Umrani, 2020; Knezović & Drkić, 2021).

Many studies have examined the basic mechanisms that link transformational leadership and innovative work behavior, including knowledge sharing (Masood & Afsar, 2017; Afsar & Umrani, 2020). Individuals exchange new knowledge during the knowledge-sharing process (Le et al., 2018; Le & Lei, 2017). Research by Afsar et al. (2019) has verified that knowledge sharing moderates the influence of transformational leadership on innovative work behavior. Le & Lei's (2019) research has verified the influence of transformational leadership on innovative work behavior with knowledge sharing as a mediating variable.

Other variables link transformational leadership with knowledge sharing. Research Han et al. (2016) found organizational citizenship behavior as a variable that mediates transformational leadership with knowledge sharing and is a key variable that predicts knowledge sharing among employees. The research of Han et al. (2018) contributes to knowledge management, especially regarding the knowledge-sharing process of organizational citizenship behavior.

Based on the description above, the conceptual framework as a research model is described as follows:



**Figure 1. Conceptual Framework**

## RESEARCH METHODS

This study was designed using a quantitative approach to hypothesis testing. The unit of analysis is individuals, Data collection is cross-sectional, that is, data collection is only carried out at a certain time.

The total number of employees within the West Java Regional Revenue Agency is the population in this study, which is 854 people. The calculation results of the Slovin method with a margin of error of 5% obtained a minimum sample that must be used as many as 273. Of the total questionnaires distributed as many as 300, the number of questionnaires collected and completed was 292 samples, where this number met the minimum sample requirement of 273. The distribution of questionnaires is guided by an employee so that questionnaires can be distributed to respondents fulfilling stratified random sampling techniques.

Variable measurement is carried out on all variables by compiling questionnaires. Transformational leadership is measured using 20 items adapted from Podsakoff et al. (1990) in Afsar et al. (2019); organizational citizenship behavior is measured using 15 items adapted from Organs (1988) in Rita et al. (2018) and S.K. Khan et al. (2018); knowledge sharing is measured using 13 items adapted from Hooff and Weenen (2004); and innovation work behavior was measured using 19 statement items adapted from Lukes and Stephan (2017). All respondents' answers were measured using a Likert scale with scores from 1 to 5, where scores of 1 = strongly disagree, 2 = disagree, 3 = quite agree, 4 = agree, and 5 = strongly agree. All variables are interval-scaled.

Validity testing is used to measure whether the variables studied have a high or good level of validity (Creswell, 2013). Validity testing is carried out using 2 criteria, namely: convergent validity and discriminant validity. The reliability testing is carried out to determine the consistency of respondents' answers to statement items in the research instrument. Testing for each construct is performed using the Internal Consistency Reliability

This study used descriptive statistical data analysis and inferential statistics. Meanwhile, to analyze the influence between variables using Structural Equation Modeling (SEM) which is a multivariate analysis model. As for the SEM analysis, it was processed using the Partial Least Square program "SmartPLS 3 from Ringle. C.M., Wende, S., and Becker, J.M. (2015).

## RESULT AND DISCUSSION

### Respondent Profile

Respondents' profiles include gender, age, educational background, length of service, position level, and class. The results of data processing showed that respondents are supported majority male gender, with an age range of 40 -<50 years, undergraduate education, length of service > 5 years, overall more employees have adequate tenure, and position groups III. Based on these data, the employees of the Regional Revenue Agency of West Java Province currently have adequate standards and the potential to encourage behavior to achieve organizational goals.

### Validity and Reliability Testing Results

The results of validity testing on the variables transformational leadership, organizational citizenship behavior, knowledge sharing, and innovative work behavior showed that all indicators proved valid with Outer Loading > 0.5, meaning that each indicator was understood by respondents by what was intended by the study (Ghozali, 2008). Testing validity using

discriminant validity produces an AVE value of > 0.5, this shows a proven relationship between one construct and another construct in the research model (Hair et al., 2018)

Reliability testing resulted in a Cronbach alpha value of > 0.6 for all dimensions in the variables transformational leadership, knowledge sharing, and innovative work behavior. Testing the reliability of organizational citizenship behavior variables shows that two dimensions are not proven to be reliable or consistent, namely the dimensions of courtesy and conscientiousness. Improvements to reliability testing are made by eliminating unreliable indicators for courtesy and conscientiousness dimensions. After improvement, the results of reliability testing showed that all dimensions of organizational citizenship behavior proved reliable (consistent) because it had a Cronbach Alpha value of > 0.6 (Sekaran and Roger, 2016).

The results of testing the validity and reliability of all variables are presented in the following table:

**Table 3 Test Results of Validity and Reliability Variables**

Variables	Dimension	Indicator	Outer Loading	Cronbach's Alpha	AVE
Transformational Leadership (TL)	TLD1	TLD11	0,624	0,664	0,601
		TLD12	0,788		
		TLD13	0,724		
		TLD14	0,668		
		TLD15	0,624		
	TLD2	TLD21	0.799	0,882	0,680
		TLD22	0.822		
		TLD23	0.873		
		TLD24	0.807		
	TLD3	TLD25	0.821	0,820	0,583
		TLD31	0.818		
		TLD32	0.761		
		TLD33	0.687		
		TLD34	0.755		
	TLD4	TLD35	0.790	0,800	0,556
TLD41		0.683			
TLD42		0.682			
TLD43		0.807			
TLD44		0.763			
Organizational Citizenship Behavior (OCB)	OCBD1	TLD45	0.784	0.865	0.787
		OCBD11	0,890		
		OCBD12	0,896		
	OCBD2	OCBD13	0,875	1,000	1,000
		OCBD21	1,000		
	OCBD3	OCBD31	0,798	0.676	0.611
		OCBD32	0,867		
		OCBD33	0,667		
	OCBD4	OCBD41	0,731	0.613	0.558
		OCBD42	0,765		
OCBD43		0,744			
OCBD5	OCBD51	0,762	0.571	0.536	

		OCBD52	0,719		
		OCBD53	0,715		
Knowledge Sharing (KS)	KSD1	KSD11	0.714	0,823	0,536
		KSD12	0.748		
		KSD13	0.580		
		KSD14	0.777		
		KSD15	0.811		
		KSD16	0.740		
	KSD2	KSD21	0.764	0,907	0,643
		KSD22	0.807		
		KSD23	0.803		
		KSD24	0.833		
		KSD25	0.782		
		KSD26	0.838		
		KSD27	0.787		
	Innovative Work Behavior (IWB)	IWBD1	IWBD11	0,850	0,739
IWBD12			0,706		
IWBD13			0,869		
IWBD2		IWBD21	0,838	0,761	0,677
		IWBD22	0,773		
		IWBD23	0,855		
IWBD3		IWBD31	0,914	0,888	0,817
		IWBD32	0,894		
		IWBD33	0,903		
IWBD4		IWBD41	0,897	0,797	0,712
		IWBD42	0,732		
		IWBD43	0,892		
IWBD5		IWBD51	0,802	0,832	0,750
		IWBD52	0,913		
	IWBD53	0,879			
IWBD6	IWBD61	0,849	0,861	0,706	
	IWBD62	0,849			
	IWBD63	0,864			
	IWBD64	0,798			

Source: Primary Data Processing 2021 with SEM-PLS

Based on the results of testing validity and reliability, it can be concluded that all indicators that form dimensions for variables transformational leadership, organizational citizenship behavior, knowledge sharing, and innovative work behavior are proven to be valid and reliable so that all indicators are used in generating research hypotheses.

### **Descriptive Statistics**

The results of descriptive statistical processing explain the mean value between 4.120-4.223 meaning that respondents' perceptions of research variables are in the high-very high category and standard deviation ranges from 0.497-0.596, showing that the majority of respondents' answer choices are in the range of intermediate answers that show the average respondent agrees with statements related to research. The results of data processing can be seen in the following table.

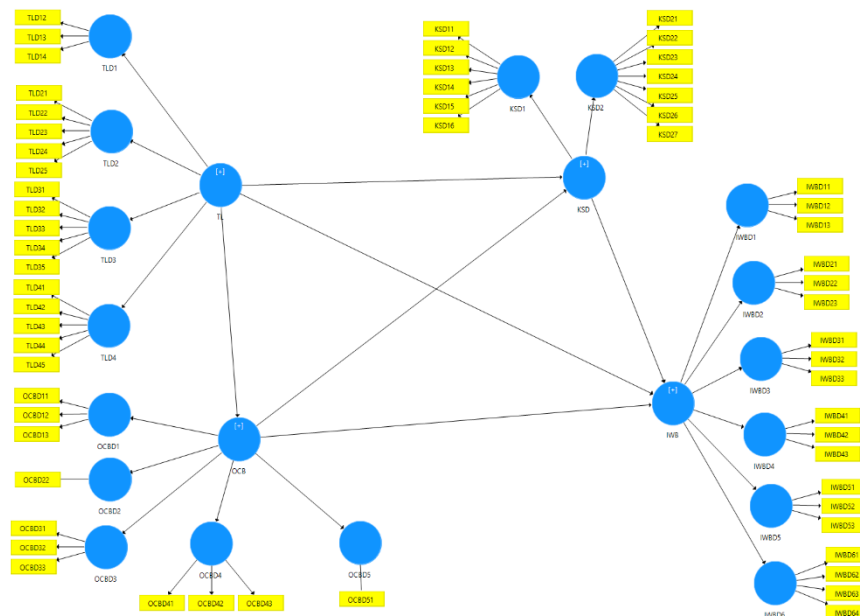
**Table 4. Descriptive Statistics of Variables**

No.	Dimension	Mean	Standard Deviation
1.	Transformational Leadership	4,217	0,518
2.	Organizational Citizenship Behavior	4.223	0.497
3.	Knowledge Sharing	4.120	0.596
4.	Innovative Work Behavior	4.170	0.535

Source: Primary Data Processing 2021 with SEM-PLS.

**Measurement Model Evaluation**

The SEM-PLS model used in the study is shown in the following figure:



**Figure 2. SEM-PLS Research Model**

Evaluation of the fit model is carried out using 2 (two) tests:

**a. Multicollinearity testing**

The results of multicollinearity testing for the variables used in the study have a value of VIF < 10, which means that there is no multicollinearity in the independent variable (Table 5).

**Table 5. Multicollinearity Testing**

Variables	VIF	Information
Transformational Leadership	2,083	No multicollinearity
Organizational Citizenship Behavior	3,129	No multicollinearity
Knowledge Sharing	2,041	No multicollinearity

Source: Primary Data Processing 2021 with SEM-PLS.

**b. Coefficient Determination (R-Square) Testing**

The results of processing the fit model to show the value of Coefficient Determination (R-Square) can be seen in the following table:

**Table 6. Coefficient of Determination**

Variable	R-square (R <sup>2</sup> )	Adjusted R-square (R <sup>2</sup> )
Organizational Citizenship Behavior	0.520	0.518
Knowledge Sharing	0.510	0.507
Innovative Work Behavior	0.694	0.691

Source: Primary Data Processing 2021 with SEM-PLS.

Information from the table shows that for the organizational citizenship behavior model, an adjusted R2 value of 0.518 is obtained, which means that the variation of the independent variable, namely transformational leadership, is able to explain the variation of the dependent variable, namely organizational citizenship behavior by 51.8%; for the knowledge sharing model, an adjusted R2 value of 0.507 is obtained, which means that variations in independent variables, namely transformational leadership and organizational citizenship behavior, are able to explain variations of the dependent variable, namely knowledge sharing by 50.7%; for the innovative work behavior model, an adjusted R2 value of 0.691 is obtained, which means that variations of independent variables, namely transformational leadership, organizational citizenship and knowledge sharing, are able to explain variations of the dependent variable, namely innovative work behavior by 69.1%, while the rest are variations of other independent variables that affect innovative work behavior but are not included in the model.

The results of the fit model test for the three micro models above, show that the three models are fit enough to be used as models that can be used to test and predict relationships between variables because all adjusted R2 values produced are more than 0.50.

**Hypothesis Testing**

The results of hypothesis testing are supported if the p-value < 0.05. The results of hypothesis testing can be seen in Table 10 as follows:

**Table 7 Research Hypothesis Testing**

Hypothesis	Coefficient of Estimation	p-Value	Decision
H1 TL → IWB	0,175	0,003	Supported
H2 OCB → IWB	0.313	0,000	Supported
H3 KS → IWB	0,451	0,000	Supported
H4 TL → KS → IWB	-0.001	0,484	Not supported
H5 TL → OCB → IWB	0,226	0,000	Supported

Source: Primary Data Processing 2021 with SEM-PLS.

The results of this study are to support the development of organizational behavior studies that become human resource management studies in the public sector. Organizational behavior is a field of study aimed at recognizing, explaining, and ultimately developing the attitudes and behaviors of people (individuals and groups) in organizations (Kaifi & Noori, 2010).

The influence of transformational leadership on innovative work behavior through organizational citizenship behavior, and knowledge sharing in this study, is explained with a



structural perspective. Structurally, individuals are viewed as leaders by other individuals in the group (Avolio et al., 2004). Based on a structural perspective, employee work behavior in carrying out its role must be in line with the demands of the leadership. Meanwhile, the interaction of employees in the organization can be explained through the perspective of interaction (Du et al., 2018). Open interaction directs employee work behavior (Zhang et al., 2020). Individual work behavior is a reaction to the expectations of leaders, and colleagues in an organization. Employees form their expectations based on their interactions in the life of the organization.

Based on the findings of the research above, the discussion of the focus of the study on the results of the hypothesis test is as follows:

**H1: Transformational leadership has a positive effect on innovative work behavior.**

The results showed that transformational leadership has a positive effect on innovative work behavior in the Regional Revenue Agency of West Java Province. The influence of transformational leadership on innovative work behavior will increase if the dimensions that provide the lowest contribution are increased, that are individual consideration and idealized influence. The role of transformational leadership in encouraging innovative work behavior is to support the creation of organizational innovation with work programs that cover two aspects, namely income, and service. The work program makes a measure of revenue performance and service performance.

Transformational leadership and innovative work behavior will ultimately lead to improving revenue and service performance. Revenue performance includes the implementation of levies with intensification, extensification, and revitalization of the regionally owned enterprises programs to increase the local revenue contributions and optimization of asset empowerment directed at increasing the local revenue contributions; administrative improvement of voting; coordination both horizontally and vertically; Budget management and technical and human resource development. Service performance concerns organization and work procedures; human resources; facilities and facilities of services; and special services.

Various innovations have been born to improve services to increase regional revenues, especially from motor vehicle tax revenues, surface water taxes, and other revenues. During the COVID-19 pandemic, various innovation efforts that require innovative work behavior were carried out to overcome the decline in regional income.

The presence of innovation in the Regional Revenue Agency of West Java Province is supported by the role of transformational leadership in encouraging innovative work behavior in the dimension of idea generation, which contributes the most, followed successively by idea search, idea communication, involving others, implementation starting activities, and overcoming obstacles, very well to successfully overcome the decline in income that occurred during the COVID-19 pandemic. Especially in 2020 well. One of the innovations produced in 2020 is the birth of podcasts as a leading medium for communicating with employees.

Innovation at the Regional Revenue Agency of West Java Province has led to the acquisition of awards both within the West Java Provincial Government, namely the Information and Communication Disclosure Award, and from the Central Government, namely the Indonesia Award for Innovation in Digital-based Motor Vehicle tax services "Sambara".

The results of this study are in line with the research of Masood & Afsar (2017), Le & Lei (2019), and (Knezović & Drkić, 2021). Transformational leadership is considered one of the most effective leadership styles (Le & Lei, 2019). For that reason, examining the relationship between transformational leadership and specific forms of innovation has valuable contributions in the field of innovation leadership and management, so Le and Lei's (2019) research has verified the influence of transformational leadership on employees' innovation capabilities.

The role of transformational leadership in innovative work behavior has been explained by Masood & Afsar (2017) transformational leadership is a type of leadership that seeks transformation or change and encourages employees to think and solve problems innovatively. One of the factors that influence innovative work behavior is transformational leadership where employees are given the necessary authority to think creatively and innovatively (Knezović & Drkić, 2021)

The Regional Revenue Agency of West Java Province, as one of the regional apparatus organizations that has a very large role in local original revenue in West Java Province, is required to always innovate. This is also based on the vision of the West Java government for 2018-2023, namely; "The realization of West Java Champion Born Inner with innovation and collaboration." This encourages leaders at the Regional Revenue Agency of West Java Province to encourage employees to be able to behave innovatively which supports leaders in giving birth to organizational innovation. The results of the innovation of the Regional Revenue Agency of West Java Province were able to get awards both from the West Java Provincial government and from the Central Government.

## **H2: Organizational citizenship behavior has a positive effects on innovative work behavior.**

The results showed that organizational citizenship behavior has a positive effect on innovative work behavior in the Regional Revenue Agency of West Java Province. The results of this study are in line with the results of research by Stoffers et al. (2014); Khaola & Coldwell (2017), and M. A. Khan et al. (2020).

An empirical study by Stoffers et al. (2014) on the positive influence of organizational citizenship behavior on innovative work behavior was conducted on employees and supervisors working in SMEs in the province of Limburg, in the Southern Netherlands. The results of Khaola & Coldwell's (2017) research confirm the positive and significant influence of organizational citizenship behavior on the innovative work behavior of teachers attending part-time classes for a Bachelor of Education Primary (BEd Primary) at Secondary State University in Lesotho, and teachers in eight different secondary schools in Maseru District. His research focuses on organizational citizenship behavior at the individual and organizational levels. Meanwhile, the results of research by M. A. Khan et al. (2020) on the influence of organizational citizenship behavior on innovative work behavior positively and significantly with the analysis unit of professors and associate professors at Khyber Pakhtunkhwa State University Pakistan, who are assumed to be academic leaders with general knowledge and experience of departmental functions at their universities and a minimum service period of 6 years.

The formation of organizational citizenship behavior that affects on innovative work behavior in the Regional Revenue Agency of West Java Province, successively from the largest contribution are the dimensions of conscientiousness, altruism, civic virtue, courtesy, and sportsmanship. The formation of innovative work behavior is successively from the largest contribution, namely the dimensions of idea search, idea communication, involving others, implementation starting activities, involving others, and overcoming obstacles. The influence of organizational citizenship behavior on innovative work behavior increases if the sportsmanship dimension that contributes the least to organizational citizenship behavior variables is increased.

### **H3: Knowledge sharing has a positive effect on innovative work behavior.**

The results showed that knowledge sharing has a positive effect on innovative work behavior in the Regional Revenue Agency of West Java Province. The results of this study support the results of Phung et al. (2017; 2019); Akram et al. (2018); Hasan et al. (2018), Khorakian et al. (2019), and Kmiecik, R. (2020).

Knowledge-sharing is considered a mechanism for exchanging knowledge between individuals in organizations so that individuals have an advantage because they have new knowledge and contribute value to innovation in organizations (Akram et al., 2018). Thus, innovation is the result of knowledge sharing among employees. The statement of Akram et al. (2018) is based on the opinion of O'Cass et al. (2013), and Kuo et al. (2014), namely that organizational innovation is the result of key information from the facilitation and prediction of knowledge sharing. The results of Akram's research et al. (2018) have verified knowledge sharing in the form of knowledge donating and knowledge collecting as predictors of innovative work behavior in China's telecommunications industry. Similarly, the results of the research by Hasan et al. (2018) have verified the influence of knowledge sharing on innovative work behavior in the form of knowledge donation and knowledge collection in several organizations in Pakistan.

The role of knowledge donating is greater than knowledge collecting in the formation of knowledge sharing and can influence innovative work behavior in the Regional Revenue Agency of West Java Province. Regular and non-routine meeting forums and group discussion forums are a means of knowledge sharing in fostering innovative work behavior of employees. In addition, for the leadership level, education forums and leadership training are some of the drivers of knowledge sharing to form innovative work behavior.

### **H4: Transformational leadership positively affects innovative work behavior through knowledge sharing.**

The results showed that transformational leadership did not have a positive effect on innovative work behavior through knowledge sharing at the Regional Revenue Agency of West Java Province. The results of this study explain that knowledge sharing does not play a role in mediating the positive influence of transformational leadership on innovative work behavior. The effectiveness of innovative work behavior is influenced by a framework based on the influence of integrated predictors on different levels of work (Knezović & Drkić, 2021).

The results of this study are not in line with the results of Le & Lei's (2019) research which has verified the role of knowledge sharing in mediating the positive influence of transformational leadership on innovation capability. Organizational leaders must provide an environment that supports knowledge sharing, both for knowledge donating and knowledge gathering and encourages innovation in both products and services, where the organization facilitates innovative work behavior. Such is the case with research conducted by Afsar & Umrani (2020) which shows the role of knowledge sharing as a moderating variable in the influence of transformational leadership on innovative work behavior. This shows that the role of knowledge sharing is not as a mediating variable, but as a variable that strengthens the influence of transformational leadership on innovative work behavior.

The findings of this study support the results of Han et al. (2016), where transformational leadership does not directly affect knowledge sharing. The results of the study are supported by the fact that employees of the Regional Revenue Agency of West Java Province are generally employees with higher education levels as much as 71.9% with a working period of more than 5 years totaling 69.9%. Employees who are dominated by employees who have a higher education

level and a long working period are the drivers of knowledge sharing so transformational leadership does not affect them directly at the Regional Revenue Agency of West Java Province. Knowledge sharing in the Regional Revenue Agency of West Java Province is present as an independent variable that influences the variable of innovative work behavior with a greater estimated coefficient value compared to its role as a variable that mediates the influence of organizational citizenship behavior on innovative work behavior.

**H5: Transformational leadership positively affects innovative work behavior through organizational citizenship behavior.**

The results showed that transformational leadership has a positive effect on innovative work behavior through organizational citizenship behavior at the Regional Revenue Agency of West Java Province. The results of this study support the research of Han et al. (2016) which has verified the influence of transformational leadership on organizational citizenship behavior and the results of Khaola & Coldwell's (2017) research which has confirmed the positive and significant influence of organizational citizenship behavior on innovative work behavior.

This study also confirms the results of research by S.K. Khan et al. (2018) which have confirmed the positive and significant influence of organizational citizenship behavior on innovative work behavior. Meanwhile, the results of research by M.A. Khan et al. (2020) have developed by confirming the direct influence of transformational leadership on innovative work behavior with organizational citizenship behavior as a moderating variable.

The results of this study have developed the results of research by M.A. Khan et al. (2020); S.K. Khan et al. (2018); Khaola & Coldwell (2017), and Han et al. (2016), the results of transformational leadership research have a positive effect on innovative work behavior through organizational citizenship behavior as novelty in this study. The influence of transformational leadership on innovative work behavior through organizational citizenship behavior in the Regional Revenue Agency of West Java Province shows greater value than the direct influence of transformational leadership on innovative work behavior.

## CONCLUSION

The results of the study can conclude that transformational leadership has a positive effect on innovative work behavior in the Regional Revenue Agency of West Java Province. In addition, the influence of transformational leadership on innovative work behavior is mediated by organizational citizenship behavior, but not by knowledge-sharing. This study found that transformational leadership has a positive effect on innovative work behavior, also through organizational citizenship behavior. Indirect influence has a greater estimated coefficient value compared to direct influence. The effect of transformational leadership on innovative work behavior through knowledge sharing is not supported. The role of knowledge sharing as an independent variable is supported by a good educational background, work experience, and adequate working period.

The effect of transformational leadership on knowledge sharing requires mediating or moderating variables to measure. In this study, the organizational citizenship behavior variable acts as a mediating variable for the influence of transformational leadership on knowledge sharing. Another theoretical implication in this study is the development of concepts regarding the role of organizational citizenship behavior as a variable that mediates the influence of transformational leadership on innovative work behavior and the role of knowledge sharing as a variable that mediates the influence of organizational citizenship behavior on innovative work behavior into new findings (novelty) in this study.

Further research is suggested to add or replace variables that influence innovative work behavior with other variables such as psychological empowerment, organizational commitment, and others. Further research is expected to be carried out in other organizations in the public and private sectors. Consideration of unit analysis at the leadership level needs to be done to measure, especially organizational citizenship behavior, to reduce the tendency of bias in research results. The use of qualitative research methods and mixed methods is recommended to complement it.

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