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Organizational Commitment, Organizational Culture, and Employee Integrity at the Directorate General of Customs and Excise: The Mediating Role of Ethical Leadership

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Abstract

Repeated corruption cases at the Directorate General of Customs and Excise (DJBC) show that high institutional integrity scores do not guarantee that employees act with integrity. This study tests social learning theory (Bandura, 1977) and social exchange theory (Blau, 1964) by examining how organizational commitment and organizational culture affect employee integrity, both directly and through ethical leadership as a mediator. The novelty lies in treating integrity as the final outcome rather than a predictor of performance, testing the path from culture and commitment toward ethical leadership (the reverse of the usual direction), and applying the model to a customs institution with high discretionary authority. This explanatory quantitative study used a 1–5 Likert questionnaire completed by 209 employees across 13 directorate-level units at the DJBC Head Office (proportionate stratified random sampling) and analyzed with PLS-SEM in SmartPLS 4. All seven hypotheses were supported. Organizational culture was the strongest factor, both for ethical leadership ($\beta = 0.692$) and for employee integrity ($\beta = 0.283$), while organizational commitment had smaller effects ($\beta = 0.113$ and $\beta = 0.146$). Ethical leadership affected employee integrity ($\beta = 0.299$) and partially mediated the effect of culture (VAF = 42.20%); mediation through commitment was significant but very weak (VAF = 18.69%). The model explained 57.8% of the variance in ethical leadership and 40.7% in employee integrity. The findings support social learning theory and offer limited support for social exchange theory. Integrity efforts at DJBC should prioritize work culture and leaders' ethical example alongside formal rules.

Keywords organizational commitment; organizational culture; ethical leadership; employee integrity

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INTRODUCTION

The Directorate General of Customs and Excise (DJBC) performs two main functions in the national financial system: collecting import duties and excise revenues, and protecting the public and domestic industries from smuggling. These functions bring employees into contact with business actors and place them in influential positions, for example when selecting inspection channels and examining imported goods (De Wulf & Sokol, 2005). Employee integrity is therefore non-negotiable. Without strong integrity, extensive authority can easily be abused.Integrity concerns at DJBC are not merely theoretical. In February 2026, the Corruption Eradication Commission (KPK) named six suspects in an alleged import-related corruption case involving DJBC structural officials (NU Online, 2026). In June 2026, prosecutors reportedly asserted in court that Customs employees had received funds worth IDR 30 billion (Kompas.com, 2026). Media analysis has argued that the case was not simply the work of individuals but reflected institutional issues, including close workplace relationships, broad official discretion, weak accountability, and a work culture tolerant of irregularities (Kompas.com, 2026). The KPK has also stated that corruption in excise administration is structured and contributes to the circulation of illegal cigarettes (Investortrust.id, 2026).

The broader picture is consistent with these concerns. Indonesia's Corruption Perceptions Index score was 34 in 2022 and 2023, then rose to 37 in 2024, ranking the country 99th out of 180 countries (Hukumonline.com, 2024; Tempo.co, 2025). At the ministry level, the finance, development-planning, and banking sectors recorded an average Integrity Assessment Survey score of 83.2 in 2023. In the same survey, respondents at all 685 surveyed institutions reported having encountered gratification practices (Detik.com, 2024). Relatively strong aggregate scores have therefore not prevented recurring enforcement cases.

Formally, DJBC and the Ministry of Finance have established behavioral controls, including the employee code of ethics and code of conduct (Ministry of Finance of the Republic of Indonesia, 2018) and the anti-corruption legal framework (Republic of Indonesia, 1999, 2001). However, these instruments do not automatically prevent violations. Employee integrity also appears to be shaped by other factors operating in everyday work environments.

Organizational behavior literature points to three relevant factors: ethical leadership, organizational culture, and organizational commitment. These have been widely studied, but performance has often been treated as the final outcome.

Research at the Jepara Regency Regional Secretariat found that ethical leadership and organizational culture affected organizational commitment, while ethical leadership did not directly affect employee performance (Koesworo et al., 2022). A study in Batam's shipping sector reported somewhat different results: the effects of ethical leadership on commitment and its indirect effects through commitment were not significant, whereas the indirect path from organizational culture through commitment was significant (Muchsinati & Mea, 2022). Research at the Maluku High Prosecutor's Office included integrity, but as a predictor of performance, with organizational commitment fully mediating the relationship (Lating et al., 2026).

Two research gaps emerge. First, integrity is rarely treated as an outcome that needs to be explained; it is more often used to explain performance. Second, research in customs institutions, where integrity pressures are high, remains limited, and previous findings are inconsistent. This article addresses these gaps by testing a model in which organizational commitment and organizational culture explain employee integrity, ethical leadership serves as a mediator, and employee integrity is the final outcome at the DJBC Head Office. The article makes three contributions: conceptually, it proposes an integrity-formation pathway grounded in social learning and social exchange; empirically, it provides evidence from an institution with substantial discretionary authority; and practically, it identifies promising policy entry points for strengthening employee integrity.

METHOD

Design, Setting, and Population

This study used an explanatory quantitative approach to test theoretically derived causal relationships among variables (Sugiyono, 2018; Zikmund et al., 2020). It was conducted at the DJBC Head Office in Jakarta, which comprises the Directorate General Secretariat and twelve technical directorates. The Head Office was selected because it formulates policies, leadership guidelines, and work-culture standards that are implemented across vertical units. The study population consisted of 1,960 civil servants at the Head Office. Respondents had to be permanent employees who had worked in their current unit for at least one year, ensuring sufficient experience to assess their direct supervisors' leadership and their unit's culture.

Sample and Data Collection

The initial sample size was calculated using Slovin's formula with a 5% margin of error, yielding 332 respondents (Sugiyono, 2018). The sample was allocated proportionally across work units using proportionate stratified random

sampling. Online questionnaires were distributed to the 332 selected employees. A total of 209 completed questionnaires were suitable for analysis, representing a response rate of 63.0%. This sample met the minimum requirements for PLS-SEM analysis.

Instrument

The questionnaire used closed-ended items measured on a five-point Likert scale, ranging from strongly disagree to strongly agree. Items were developed from the operational definitions of each variable. Ethical leadership covered moral role modeling, enforcement of ethical standards, open communication about ethics, fairness in decision-making, and firmness toward violations, based on Brown et al. (2005). Organizational culture covered innovation and measured risk-taking, attention to detail, results and process orientation, team orientation, and rule stability, based on Denison (1990). Organizational commitment covered affective, continuance, and normative components (Meyer & Allen, 1991). Employee integrity covered honesty, consistency between values and actions, compliance with codes of ethics, courage to refuse gratification, and accountability, drawing on fraud triangle theory, the GONE model, and COSO (Bologna, 1993; COSO, 2013; Cressey, 1953). The questionnaire contained seven organizational commitment items, eight organizational culture items, ten ethical leadership items, and ten employee integrity items. The instrument was piloted with 20 employees outside the study sample.

Data Analysis

Data were analyzed using PLS-SEM in SmartPLS 4. The measurement model was evaluated using the following criteria: outer loading ≥ 0.70, average variance extracted (AVE) ≥ 0.50, Cronbach's alpha and composite reliability ≥ 0.70, the Fornell–Larcker criterion for discriminant validity, and variance inflation factor (VIF) < 5 (Hair et al., 2021). The structural model was assessed through the coefficient of determination (R^2) and path coefficients. Significance was tested using bootstrapping with 1,000 subsamples. Because H1–H5 were directional and positive, one-tailed criteria were used ($t > 1.645$; $p < 0.05$). Mediation hypotheses H6 and H7 were assessed through specific indirect effects, and the type of mediation was classified using variance accounted for (VAF). VAF above 80% indicates full mediation, 20%–80% indicates partial mediation, and below 20% indicates no mediation (Hair et al., 2021).

Research Ethics

Participation was voluntary and preceded by electronic consent. The questionnaire was anonymous, and data were reported in aggregate form. The

researchers obtained formal permission from the Directorate General Secretariat and relevant unit leaders. Because the researchers worked at the institution under study, questionnaires were not distributed through supervisors' orders, in order to reduce the risk of hierarchical pressure affecting responses.

DISCUSSION

.1 Respondent Characteristics

Respondents came from 13 directorate-level units. The two largest contributing units were the Directorate of Narcotics Interdiction (75 respondents; 35.9%) and the Directorate General Secretariat (45 respondents; 21.5%). Table 1 shows that most respondents were male (64.1%), aged 30–39 (52.2%), had 11–20 years of service (42.1%), held a Diploma IV/bachelor's degree (51.7%), and occupied implementation-level positions (83.3%). This composition reflects DJBC's pyramid-shaped organizational structure. Respondents' relatively long tenure also provided a basis for understanding leadership and culture in their units.

Table 1. Respondent Characteristics (N = 209)

Characteristic	Category	n	%
Gender	Male	134	64.1
	Female	75	35.9
Age	Under 30 years	58	27.8
	30–39 years	109	52.2
	40–49 years	31	14.8
	50 years or older	11	5.3
Length of service	1–5 years	12	5.7
	6–10 years	75	35.9
	11–20 years	88	42.1
	Over 20 years	34	16.3
Highest education	High school/equivalent	7	3.3
	Diploma I	12	5.7
	Diploma III	45	21.5
	Diploma IV/Bachelor's	108	51.7
	Master's	37	17.7
Position	Implementer	174	83.3
	Functional official	19	9.1
	Structural official	16	7.7

Source: Processed primary data (2026).

4.2 Descriptive Statistics

All four variables were in the very high category, with means ranging from 4.271 to 4.725 on a 5-point scale and relatively small standard deviations (0.390–0.691) (Table 2). Employee integrity had the highest mean (4.725) and the smallest dispersion (0.390). Organizational commitment had the lowest mean (4.271) and the largest dispersion (0.691). These high scores should be interpreted cautiously because the data came from self-reports and may be affected by social desirability bias.

Table 2. Descriptive Statistics of Research Variables (N = 209)

Variable	Mean	SD	Min.	Max.	Category
Organizational commitment (X1)	4.271	0.691	1.43	5.00	Very high
Organizational culture (X2)	4.499	0.498	2.88	5.00	Very high
Ethical leadership (Z)	4.483	0.478	2.80	5.00	Very high
Employee integrity (Y)	4.725	0.390	3.00	5.00	Very high

Source: Processed primary data (2026). SD = standard deviation.

4.3 Measurement Model Evaluation

In the initial model, indicator X2.6 had an outer loading of 0.696, slightly below the 0.70 threshold, and was therefore removed. In the final model, all indicators had loadings above 0.70. The lowest values were 0.700 for X2.7 and 0.708 for Y8, while the highest was 0.895 for Y9. All constructs were reliable, with Cronbach's alpha and composite reliability above 0.70, and met convergent validity requirements (AVE 0.606–0.717) (Hair et al., 2021).

Discriminant validity was also established. The square root of each construct's AVE exceeded its correlations with other constructs. The highest correlation, between organizational culture and ethical leadership (0.754), remained below the square roots of their AVEs (0.779 and 0.847). Almost all indicators had VIF values below 5. One indicator (Y9) had a value of 5.857, slightly above the conservative threshold but well below 10; it was retained because of its high loading.

Table 3. Construct Reliability, AVE, and Square Root of AVE

Construct	Cronbach's α	rho_A	CR	AVE	√AVE

Organizational commitment (X1)	0.913	0.922	0.930	0.656	0.810
Organizational culture (X2)	0.892	0.896	0.915	0.606	0.779
Ethical leadership (Z)	0.950	0.953	0.958	0.717	0.847
Employee integrity (Y)	0.948	0.951	0.956	0.685	0.827

Source: SmartPLS 4 output, processed (2026). CR = composite reliability.

4.4 Structural Model Evaluation and Hypothesis Testing

The R^2 value for ethical leadership was 0.578 (adjusted R^2 = 0.574), while the R^2 value for employee integrity was 0.407 (adjusted R^2 = 0.399). Both were in the moderate category under Chin's criteria. Organizational commitment and culture explained 57.8% of the variance in ethical leadership, while all three explanatory variables together explained 40.7% of the variance in employee integrity. The remaining 59.3% was attributable to factors outside the model.

Table 4 and Figure 1 summarize the tests. All five direct effects were positive and significant. Organizational culture had the largest effect on ethical leadership (β = 0.692; t = 12.877; p < 0.001) and also affected employee integrity (β = 0.283; t = 2.937; p = 0.002). Ethical leadership affected employee integrity (β = 0.299; t = 3.297; p = 0.001). Organizational commitment affected ethical leadership (β = 0.113; t = 1.812; p = 0.035) and employee integrity (β = 0.146; t = 1.672; p = 0.047), but the effect sizes were much smaller.

Table 4. Hypothesis Testing Results

Hypothesis / Path	β	t	p	Decision
H1: Organizational commitment → Ethical leadership	0.113	1.812	0.035	Supported
H2: Organizational culture → Ethical	0.692	12.877	< 0.001	Supported

leadership				
H3: Organizational commitment → Employee integrity	0.146	1.672	0.047	Supported
H4: Organizational culture → Employee integrity	0.283	2.937	0.002	Supported
H5: Ethical leadership → Employee integrity	0.299	3.297	0.001	Supported
H6: Commitment → Ethical leadership → Integrity	0.034	1.712	0.044	Supported
H7: Culture → Ethical leadership → Integrity	0.207	3.017	0.001	Supported

Source: SmartPLS 4 output, processed (2026). One-tailed tests.

4.5 Mediation Testing

Ethical leadership mediated the effect of organizational culture on employee integrity (indirect effect = 0.207; t = 3.017; p = 0.001). Because the direct effect was also significant, this was partial mediation, with a VAF of 42.20% (Table 5). Ethical leadership also mediated the effect of organizational commitment (indirect effect = 0.034; t = 1.712; p = 0.044), but its VAF was only 18.69%, below the 20% threshold. Formally, this is classified as no mediation despite the statistically significant indirect effect, because the contribution was very small. A total of 81.31% of the effect of organizational commitment on employee integrity operated directly, without passing through ethical leadership.

Table 5. Variance Accounted For (VAF) Results

Path	Direct	Indirect	Total	VAF / Category
Organizational culture → Ethical leadership → Employee integrity	0.283	0.207	0.490	42.20% / Partial mediation
Organizational commitment → Ethical leadership → Employee integrity	0.146	0.034	0.180	18.69% / No mediation

Source: SmartPLS 4 output, processed (2026).

4.6 Discussion

Organizational culture as the dominant factor. Organizational culture had the strongest effect on ethical leadership and also had a direct effect on employee integrity. This finding is consistent with the view that shared workplace values and norms guide daily behavior and function as informal controls (Denison, 1990; Setyadi et al., 2025). From a social learning perspective, employees absorb integrity norms through repeated observation and reinforcement in their work environment (Bandura, 1977). The strong path from culture to ethical leadership is notable because many studies more commonly test the reverse direction, in which leaders shape culture. One plausible explanation is that, in a bureaucracy with an established value system such as DJBC, institutionalized culture constrains which leadership styles are accepted, so leaders adapt to the existing culture. Because the data are cross-sectional, this explanation requires further testing, and the relationship may be reciprocal.

The small effect of organizational commitment. Organizational commitment positively affected ethical leadership and employee integrity, but the t values for both paths were only slightly above 1.645. The evidence is therefore weak and should be replicated before being used as a policy basis. This result is consistent with evidence that the relationship between commitment, ethical leadership, and ethical culture is more complex than a simple linear relationship (Tajudin et al., 2026). Two

explanations are possible. First, 83.3% of respondents held implementation-level positions, and their commitment may be based more on procedural compliance. Second, item-level patterns indicated stronger normative commitment than affective commitment. The item concerning a moral obligation to continue serving had the highest loading (0.882), while the item concerning emotional attachment had the lowest (0.770). A strong sense of moral obligation without equally strong emotional attachment may explain why commitment was not a strong driver of integrity.

Ethical leadership as a translator of values. Ethical leadership affected employee integrity. This supports social learning theory and the concept of ethical leadership, which argue that subordinates imitate leaders as role models (Bandura, 1977; Brown et al., 2005), and aligns with research on leadership's role in building an integrity-oriented work environment (Setyadi et al., 2025). Item-level results add nuance: the item concerning leaders' example in applying integrity values had the highest loading (0.883), while comfort in discussing ethical problems with leaders had the lowest (0.740). Employees appear to find it easier to evaluate supervisors' example than to engage in open ethical dialogue, a pattern common in hierarchical bureaucracies.

The mediating role. For the organizational culture pathway, ethical leadership acted as a partial mediator. Leaders appear to translate cultural values into concrete behavioral examples, while culture continues to affect integrity directly. This finding connects organizational culture theory with social learning mechanisms in a single model. For organizational commitment, mediation was statistically significant but very weak (VAF = 18.69%). This differs from a Batam study that found the ethical-leadership pathway insignificant, although that study treated commitment as a mediator and performance as the outcome, so the findings are not directly comparable (Muchsinati & Mea, 2022). At the Maluku High Prosecutor's Office, commitment instead mediated the relationship between integrity and performance (Lating et al., 2026). The different positions of the variables indicate that relationships among the four constructs depend on context and model specification.

The item-level integrity pattern is also noteworthy. Willingness to report an offer of gratification (Y8) had the lowest loading (0.708), while courage to refuse a gift (Y7) had a higher loading (0.802). This may indicate that employees are relatively consistent in saying they can refuse gratification, but less consistent in their willingness to report it. If this interpretation is correct, a speak-up culture is a weak point even when formal reporting channels are available.

CONCLUSION

The study concludes that all hypotheses were supported. Organizational commitment and organizational culture had positive and significant effects on ethical leadership and employee integrity, and ethical leadership had a positive and significant effect on employee integrity. Organizational culture was the most dominant factor, while the effect of organizational commitment was much smaller. Ethical leadership partially mediated the effect of organizational culture (VAF = 42.20%) and mediated the effect of organizational commitment only very weakly (VAF = 18.69%). The model explained 57.8% of the variance in ethical leadership and 40.7% of the variance in employee integrity. Efforts to strengthen integrity at DJBC should therefore prioritize improving work culture and leadership role modeling, alongside stronger formal rules.

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