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Exploration of Career Development Moderated by Exposure

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ABSTRACT

The main purpose of this paper is to examine effects of entrepreneurial leadership (EL), competence (COMP), eternal affective commitment (EAC) and work achievement (WA) on career development (CDV) of employees in regional office of Directorate General of Treasury in Indonesia. Then to determine whether work Achievement (WA) mediates the relationship of (EL,COMP, EAC) and CDV, as well as to examine the effect of exposure (E) on moderating the relationship between WA on CDV. These issues are interesting to be discussed, mainly among government bureaucracy, because each civil servant always desires appropriate position in his or her career. But, the problem is, not all civil servants have the ability and opportunity to achieve it, even though they have adequate work performance and leadership. Presumed, there is a gap in the processes of evaluating and promoting workers in public organizations, despite there is a clear regulation for promotion and applying them. There are 321 employees in regional office of DJPb which are selected as the research respondents by using stratified random sampling technique. Data analysis used Structural Equation Modeling (SEM), the research revealed that of entrepreneurial leadership style, competence, and eternal affective commitment give positive and significant effects on work achievement. Directly, EL has no significant effects on career development. Then, this research found out positive and significant mediating effects of work achievement on the correlation between of entrepreneurial leadership style and eternal affective commitment on career development, but not to competence which has not significant correlation. Finally, this research also found out that exposure variable moderates the correlation between work achievement and career development.

1. Introduction

In order to realize good and clean government governance, Civil Servants plays a very important role, mainly in creating good, effective and efficient public service performance as well as having ability to meet basic demands and civil rights of each citizen toward goods, service and administrative service (G. T. Kefela, 2012:11). Also, Civil Servants play a strategic role in implementing the government and development. Therefore, each employee is expected to be professional, competent and productive as well as have leadership capability and high level of commitment. It means that employees must be able to work and take appropriate, instant and accurate decision so there will be high level and the best work achievement (Deadrick and Gardner, 2008;and Bendassolli, 2012; Criscuolo, Salter, & Ter Wal, 2014; Leung, Huang, Su, & Lu, 2011). And then it is supported also supported by (Fogaça, N., Rego, M.C.B.,Melo, M. C. C., Armond, L.P., Coelho, F. A.Jr. ,2018)

In line with results of the studies by Thevaranjan D, and V.R.Ragel (2016), as well as Mustafa, A. Shamin, and Okeyo, Washington., (2018), work achievement relates closely and has positive effects on service quality. As a consequence, outstanding employees must be maintained as main resources in creating qualified service. One of the ways to maintain the outstanding employees is by giving rewards or opportunity to develop their career in a fair and equitable manner (Nor, Ismail A., 2018; Horwitz, 2003;Kroon, B. and Freese, C.,2013, and De Souza, 2002). Since career development is an expectation and serves essentially for each employee or organization (Armstrong, Maund, and Handoko, 2001). Employee career development can be done by supports given by leaders or by human resource development division and it can also be done individually by not depending on the organization (Ivancevich and Glueck, 1989). Individual career development serves as a commitment to improve employee achievement, since good work achievement is seen as the basic for career development (Pfeifer et al.,2011).

Then, according to Decenzo & Robbin (2010:238), work achievement is a series of employee works. Therefore, if the performance is under the standard, there will be declining efforts for career development and it will be harder to achieve desired career (Agba, A. M. Ogaboh, Festus Nkpoyen, Ushie, E. M., 2010). From the information, it means that career development requires organization and or individual involvement.

In the context of organizational involvement, role of leaders in career development is done by development program and provision of promotion opportunity to the employees (Orpen, C.,1994; Baruch & Peiperl, 2000, p. 349; Lee &Bruvold, 2003, p. 982; Kaya, C. and Ceylan, B., 2014). In line with the issue, leaders have important relationship and role which give most effects on improving service quality as well as improving employee achievement which can give effects on employee career improvement (Nanjundeswaraswamy T. S. and Swamy D. R.,2014). Success in improving employee achievement as the main factor in improving public service quality mostly depends on one's leadership style (Shafie, Baghersalimi and Barghi, 2013; Puni, Ofei and Okoe, 2014). Also, appropriate leadership style implementation such as transformational leadership style is assessed to have positive correlation with

employee achievement (Mbithi, K'Obonyo, &Awino, 2016; Manzoor et al., 2019, Sundi K., 2013). Also with transactional leadership style, based on results of the studies, it is assessed to have positive correlation with employee performance (Rathore, Khaliq, Aslam, 2017). The same as entrepreneurial leadership style, there are some results of studies showing positive and significant effects with employee achievement (Paudel, 2019; Renko et al, 2015; Esmer et al., 2017, Ximenes et al., 2019).

It differs to other research results stating that the correlation and effects of leadership on employee performance is not always consistent or has different results. Results of the research by Obiwuru Timothy C, et al. (2011) found out that transformational leadership style has positive and insignificant effects on employee achievement. According to Laura N.H, Djamhur Hamid, M.Iqbal, (2015), transformational style has negative effects on work achievement. Then, Odunlami, et al., (2017) stated that transactional leadership style has negative and insignificant relationship on employee performance. Then Handoyo et al (2015) found out that entrepreneurial leadership style has negative effects on employee achievement.

Based on this Research gap, then it is interesting to conduct an empirical research on Entrepreneurial Leadership Style, which is categorized as a new leadership style (Leitch and Volery, 2016). This leadership style is assumed to have many similarities to the transformational leadership in terms of improving performance and giving significant effects on employee achievement (Lajin and Zainol, 2015). However, entrepreneurial leadership style is more innovative and proactive so it can encourage the achievement of employee work achievement and then give effects on one career development or promotion.

In Indonesia, particularly in Ministry of Finance, the implementation of entrepreneurial leadership style is in line with the Regulation of Minister of Finance number PMK-191/PMK.01/2018 concerning Leaders factory in the scope of Ministry of Finance, among other states that each employee must have work assessment and leadership with ability to identify and implement innovation chances in the work unit both specifically and generally toward the organization. Then, Decree of the Minister of Finance Number KMK-312/KMK.01/2011, concerning values of Ministry of Finance stipulates that each employee is obliged to have main behavior namely proactive and fast response as well as developing innovation and creativity.

Based on the aforementioned explanation, the authors think that one of the effective leadership styles to be applied in the employees of Ministry of Finance or in Regional Office of Directorate General of Treasury is the entrepreneurial leadership style. Since, according to Darling et al (2007), entrepreneurial leadership is a process of relating innovation and ability to achieve opportunities. Then, Entrepreneurial leadership is an effective and necessary leadership style since it facilitates to open creativity chances (Tarabishy et al., 2005). This concept reflects that the entrepreneurial leadership style is in accordance with the concept of leaders factory and values

of ministry of finance namely innovative and creative leadership style which can manage to solve a number of problem in government bureaucracy.

Furthermore, in addition to leadership style, there are other factors giving effects on employee achievement and career development namely employee competence and commitment. These two factors are also values that must be owned and applied by employees in accordance with the Regulation and Decree of the Minister of Finance above. Because having competence will have many benefits and added values such as increasing effectiveness and efficiency, increasing productivity and increasing employee work achievement (Gabriela Kolibáčová, 2014). Results of a study conducted by Bandula and Javatilake (2016) stated that employee commitment has significant effects on work achievement and there is a positive relationship between employee commitment and employee work achievement. Then, Weng et al. (2010) stated that results of a survey of 961 employees in 176 companies in 10 major cities in China showed that affective commitment gave effects on employee career development positively and significantly $\beta = 0.14$; p <0.01. Besides, continuance and normative commitment was also found to give effects on employee career development.

Based on the description above, it is known that these three factors of leadership style, competence and commitment have important effects on career development through employee work performance. Why must it go through work performance? Because Civil Servant career is greatly determined by employee work performance assessment (PP 46 of 2011). Even though an employee has leadership capabilities, has high competence and commitment, if he is unable to show good work achievement in his duties and functions, then it cannot guarantee that the employee can be promoted. According to Showkat, Shagufta. (2013: 79), Lloyd L. Byars and Leslie W. Rue (2004: 251), and Agyen-Gyasi, (2015: 60), work achievement really helps organizations in making decisions about placement and promotion. Furthermore, Siaguru (2011: 116) stated that promotion is determined by work achievement performed by employees, and provides feedback on employee career development. Another study conducted by Nareswari et al (2015) on 56 employees of PT. BTN, which is analyzed using the SEM method, stated that work achievement has significant effects on employee career development.

Interestingly, in its implementation, it is often found that employees with good performance, still find difficulty to get a promotion. There are other factors that also greatly give effects on career development. This factor is exposure (Koekemoer, E. 2014; Tharenou, 2001; Moshe. Set al., 2012,). Results of a study by Jayanti, S. A.A. Sg., Netra, I Gusti S. K, (2013), found that exposure has positive and significant effects on employee career development. Exposure serves as one of the keys to one success in getting a promotion (Coleman, 2010). He stated that exposure gives effects on one career by 60%. In contrast to Jeanette Lidsay (2016) who stated that it is estimated that there will be 70% of career development created by work experience, 20% by relationship or exposure. This gap is also very interesting to be investigated further.

In the context of career development or position promotion in the scope of DJPb Indonesian regional office, Ministry of Finance, mutation pattern and employee career position are generally regulated in Regulation of Government Number 13 of 2002, Regulation of Minister of Finance number 39 of 2009, Law of the Ministry of Finance No. Law No. 5/2014, Regulation of the Head of the Treasury Agency No. Per-43 / PB / 2012, Regulation of Minister of Finance No. PMK-60 / PMK.05 / 2016 concerning career management, and Regulation of Minister of Finance No.191 /PMK.01/2018, concerning Leaders Factory within the Ministry of Finance.

Then, in implementing the aforementioned regulations, career development is carried out according to the direction of the Leaders Factory competence and refers to the Leadership Framework, which includes: a. leadership capabilities; b. leadership work value; and c. leadership time application. Potential employees are then grouped into 9 mapping boxes. Employees including in the criteria box 9 are employees who have met certain requirements, and have the opportunity to take part in the selection or promotion assessment.

Based on data for 2017 until 2019, there are totally 1,003 talented officials and employees at Regional Offices of the Directorate General of Treasury in various provinces in Indonesia, have participated in the assessment at all echelon II, III and echelon IV levels. Only 32 officials and employees (3.19%) received promotions. There is a gap in promotion of employee, as explained below:



Source: Processed Data of DJPb Employee Division

From the above figure, it can be seen a very low level of promotion namely 32 people (3,19%) out of 1.003 employees as the assessment participants. The following figure illustrates development of employee passing grade in joining the assessment during 3 year-period as follow:



Figure 1.2 Trend of Employee Promotion Level In Regional Office of Directorate General of Treasury In The Period of 2017-2019

Source: Processed Data

From the graph above, it can be seen that the number of assessment participants every year continues to increase from 270 employees to 388 employees in 2019. This has a positive meaning for employees in career development. But on the other hand, it is not accompanied by the number of promotion. In 2019, the number of employees who were promoted only reached 11 people or 2,835% of the total employees who participated in the assessment of 388 people. This indicate that promotion gap is more widining.

Based on the above phenomena, more in-depth research is needed regarding the factors that cause the low level of employee promotion which is part of career development. In Indonesia, there are some previous studies on career development or promotion, but more focus on work experience, education and performance (Ferdyna, E., 2019; Nareswari, EA, Prihatini D., Setyanti, SWLH, 2015; Pangestuti, DC, 2019), then focus on leadership styles and organizational culture (Mukhtar, Ali, H., and Jannah SR, 2016) and enthusiasm work (Sinollah, 2014). In our opinion, no previous research has investigated the importance of entrepreneurial leadership style, competence, and employees' enduring affective commitment to job performance and career development moderated by exposure.

By considering a few empirical evidences on the effects of entrepreneurial leadership style, competence, and employee eternal affective commitment on career development, as well as the importance of exposure factor on career development, then this research intends to fill the gap by exploring the effects of entrepreneurial leadership style, competence, and employee eternal affective commitment on work achievement which can give effects on employee career development which is moderated by the exposure. This research used structural equation modeling (SEM). The use of this SME analysis cannot only measure direct effects of entrepreneurial leadership style, competence, and employee eternal affective commitment on work achievement and employee career development in Regional Office of Directorate General of Treasury, but also can measure the effects which are moderated by work achievement and measure moderated effects of the exposure.

2. Literature Study

2.1 Career Development

According to Mondy (2002) career development includes any activities to prepare someone to the planned career progress. Meanwhile, Greenhaus, et al (2010) stated that career development is a process of work track record. The development is not only beneficial for the employees but also for the organization. In line with the opinion by Amstrong (2001), career development plays a very important role for both employee and organization. In the context, Ulrich (2014) stated that career development plays an important role in improving organizational HR. This is the strategy used to influence talents, attract and maintain competent employees. Clear and full-supported career progress will help facilitate employees to achieve their desired position. According to Gupta (2011:18.7), promotion relates to career improvement and responsibility. Changes on position increase in an organizational hierarchy will achieve higher level of authority, higher status and better work conditions.

There are several research results stating that employee career development is strongly influenced by several factors, including leadership style (Ahmad and Saad, 2019; Katrin Kochan and Pierre-Ludwig Heinze, 2012), competence (Chreptaviciene & Starkute, 2010; Akmal Umar, 2015), commitment affective (Weng et al, 2010), job performance (Wier et al., 2002; Nurzat, Aamer and Roa, 2013: Nofiansyah, 2009) and exposure (Coleman, 2010).

Regarding the implementation of promotion within the Regional Office of DJPb, it is guided by regulations, among others, Law of Civil Servant number 5 of 2014. In articles 69 and 72, both articles stipulate that employee career development or promotion is carried out based on an objective comparison between competencies, qualifications and requirements required by position, assessment of work performance, leadership, cooperation, creativity, and consideration of the civil servant performance assessment team at Government Agencies, regardless of gender, ethnicity, religion, race, and class. In addition, career development must also consider integrity and morality.

Then, in order to improve employee career in a higher level, Ministry of Finance has determined provisions which are regulated in the Regulation of Minister of Finance Number 60/PMK.01/ 2016 concerning talent management. This regulation has a number of goals, among other is to look for and prepare the best employees to obtain higher level target position and lead initiative in organization in order to optimize strategy achievement, organizational goals and support Ministry of Finance into *word class government institution*. Another goal is to build positive and transparent competition climate for employees to give the best achievement for the Ministry of Finance; to rank talented prospective employees after they are declared to pass the history

selection based on the assessment on data in profiles of potential prospective employees. The ranking is conducted by minimal assessment data namely work achievement, minimal mean of employee performance score or 2 years, education, track record, position history and employee notes.

2.2 Exposure

Exposure is one known by his actions by people who decide promotion, mutation and other career opportunities such as direct employers, head of employee affair division or even head of office or organization (Rivai, 2011; Coleman, 2010; Adhikary, J. R., 2016). Exposure is also productive inter-personal relationship (Koekemoer, Eileen, 2014). Without exposure, good outstanding employees may not obtain opportunity to achieve their expected career targets. With exposure, an employee will be give more consideration by the leaders and will be given more appreciation if the employee is willing and often involved in a number of activities of an organization which actually are beyond his or her main task responsibility. Exposure can be realized by achievement, personality and proficiency or competence, skill, excellence work ethic as well as good communication.

Based on the PIE theory or model, Harvey J Coleman (2010), exposure has the greatest contribution or role in determining promotion compared to other elements such as job performance and image. Comparison of the composition of the elements of exposure, image and work performance, as stated by Coleman, is 60% exposure, 30% image and 10% performance. Meanwhile, there is a different opinion given by Jeannete Lindsay (2016), in his 3E (Experience, Exposure and Education) model, it says that Employee career development is influenced by exposure only 20%, while the dominant factor is 70% influenced by work experience, and the remaining 10% is contributed by education.

2.3 Work Achievement

In the Regulation of Government number 46 of 2011, *employee achievement* is defined as results of the work achieved by each employee in an organizational unit based on employee work targets and employee work behavior. According to Showkat (2013:79) work achievement greatly helps an organization in determining decision of development on employee assignment and promotion. This statement confirms an opinion by Siaguru (2011:116) stating that promotion is determined by work achievement by an employee. The achievement also determines organizational deision in terms of compensation and feedback on employee career development. Meanwhile Wier et al. (2002) mentioned that work achievement gives direct and positive effects on promotion.

Furthermore, according to Nofiansyah (2009) work achievement can influence on an employee career development. This opinion is supported by Baskara (2010) which states that work achievement assessment has a positive relationship to career development, which better work performance will lead to greater chance to get a promotion. Results of the research by Nurzat, Aamer and Roa (2013) state that work performance gives effects on employee career development. Results of these studies are supported by results of previous research conducted by Labbase (2010) stating that work performance has significant effects on career development. Sharma et al. (2012) stated that work achievement assessment and career development are important and interrelated matters. Then Rawashadeh (2013) reveals that there is a positive and significant effect of work achievement assessment on career development system.

2.4 Commitment

Jaw and Liu (2004) stated that employee commitment is result of human energy moving human thinking. Empirical results by P. Irefin and Mohammad A. M., (2014) stated a very strong relationship between employee commitment and organizational performance. Also, Osa I. G., Amos I. O.(2014) stated that commitment has significant effects on employee productivity as well as organizational effectiveness and performance improvement. It means that higher level of employee will encourage employees to devote all of their thought, abilities and skills in order to achieve work achievement. Meyer and Allen's (1991) stated three aspects of commitment namely *affective commitment, Continuance commitment*, and *Normative Commitment*. Out of these three aspects, affective commitment will be studied in this research.

Affective Commitment

Affective commitment is a part of organizational commitment related to the emotion attached to an employee related to his or her involvement in an organization. Employee with strong affective commitment will tend to be loyal to the organization where he or she works. An employee tendency to have high affective commitment can show a sense of belonging to the company, improve involvement in organizational activity, desire to achieve organizational goals as well as desire to maintain in the organization (Rhoades, Eisenberger, & Armeli, 2001).

Vandenberghe et.al. (2004) proved positive and significant effect of affective commitment on desire to survive or remain, as a construct that can be aligned with individual performance. According to Schultz & Schultz (2002: 255) affective commitment is also called as attitudinal commitment (commitment as attitude), namely a condition when individuals consider the extent to which their values and goals are in accordance with organizational values and goals. Affective commitment has effects on employee performance and on organizational member behavior. This is evidenced by results of the study by Khan, Jam, and Tamay (2010, 292-298) on oil and gas sector in Pakistan which stated that there is a positive relationship between affective commitment and employee performance.

Results of another study conducted by Meyer et al (2002) found that affective commitment has a very strong relationship with employee performance. The study results were confirmed by Memari, Mahdieh and Marnani (2013) in their study which found that affective commitment has a positive relationship with

employee work performance. Another empirical study conducted on 153 employees in public and private sectors in Pakistan found a positive relationship between employee commitment and performance (Khan et al, 2010). Meanwhile, Clarke (2006) and Shyh-Jer Chen et al., (2007) have found that affective commitment has a positive relationship with employee work performance. Results of the studied by Negin, Omid and Ahmad (2013) research on Bank Malik staff, and the results of a study by Qaisar, Rehman and Suffyan (2012) on Pakistani police officers found that there was a positive and significant effect of affective commitment on employee job performance. According to Fink (1992), employee commitment is one of the many factors that gives effects on work performance. In a research he conducted on 2 companies involving 418 and 430 employees, respectively, he found a significant correlation between employee performance and employee commitment in all components (affective, continuous and normative).

Then, in a research at high street Bank in German involving 340 employees from 41 bank branches, Benkhoff (1997) found out a significant relationship of employee commitment and bank success. Results of the study above in general can be said that there is a strong and significant relationship between commitment (affective, continuous and normative) ad work achievement. They found out that affective commitment has the strongest relationship with employee work achievement (Meyer et al, 2002). Furthermore, a research conducted by Weng et al, (2010) on 961 employees from 176 companies in 10 big cities in China found out that affective commitment gives effects on career development positively and significantly.

2.5 Competence

Competence is ability in doing a work based on knowledge and skills as well as supported by work behavior which is required by the intended work (Spenser & Spenser, 1993). According to Aurathai, Sirivan, *et al.* (2009), competence has a quite positive relationship with career success. Also, competence consists of three issues namely technology and language acquisition, work team and leadership, as well as knowledge or insight related to any skills which gives effects on career success.

In the Decree of the Head of the State Civil Service Agency Number 46A of 2003 dated November 21, 2003, it is stated that "Competence is ability and characteristics of a Civil Servant in the form of necessary knowledge, skills, and behavioral attitudes in carrying out their duties, so that these Civil Servants can carry out their duties in a professional, effective, and efficient manner. Decree of the Head of the State Employee Affair Agency Number 46A of 2003 dated 21 November 2003 stipulates that Structural Position Competency Standards are the minimum competency requirements that must be possessed by a Civil Servant in carrying out structural positions. Position Competency Standards include basic competencies and competences in the fields of:

1. Basic Competencies, namely competencies that must be possessed by every Civil Servant (PNS) who holds a structural position. In essence, this

competency is given including: integrity, leadership, planning and organization, cooperation, and flexibility.

2. Field Competence, namely the competence required by each structural official in accordance with the field of work as his or her responsibility. Because each position has different characteristics from one another, consequently, the necessary competencies also differ according to the respective duties or positions.

From the description above, it means that competence is something that must be owned by every civil servant. Therefore, in employee career development, according to Law of Civil Servant number 5 of 2014, one of the considerations is competence. There are many benefits related to competence, such as increased employee productivity, reduced costs due to work achievement (Homer, 2001 in Robinson et al., 2007). According to Boyatzis (1982), competence is a characteristic that underlies a person to produce work effectively or superior work performance.

In a study conducted by Kolibacova (2014) on 110 employees of the Department of Management, Mendel University in Brno, Zemědělská 1, Czech Republic, it found a positive relationship between competence and employee performance. This research was conducted by evaluating employees in the department in the period of 2007-2009. The evaluation results show that when the employee's competence increased, the employee's work performance also increased by 7 to 12.5%.

When employee competence grows, there will be possibility for improved career (Chreptaviciene & Starkute, 2010). A successful person in his career means that he faces progress in his work so it can create better knowledge, skills and attitude changes in working (NuzhatY., et al, 2013). Competence is a combination of skill, knowledge and personal attributes. In general, any employees with willingness to develop their career must be able to improve self-competence so there will be open opportunities to improve the position. It means that high competence will lead to improved career development. Results of a research taken by Gatot Subroto Soraya and Utomo (2014) in Network Broadband Division of PT Telkom Indonesia found out that competence has significant effects on career development through work achievement. This study is strengthened by Akmal Umar (2015) stating that competence has significant effects on career development.

2.6 Entrepreneurial Leadership Style

Leadership plays a very vital and multi-dynamic role as well as serves as a vital factor in determining achievement of determined goals. According to Sharma and Jain Shilpa (2013), leadership is a process in which a person can give effects on other person to achieve certain goals and direct organization to be more united and integrated. Then, there is a different opinion by Robert N. Lussier and Christopher F. Achua (2010) stating that leadership is a process of giving effects not only by a leader to his followers but also in two directions. There is another definition by Yukl, (2009) stating that leadership is a process of giving effects on others to understand and agree on what should be done and

how to do it and the process of facilitating a person and give effort simultaneously in order to achieve determined goals. In its implementation, leadership is influenced by leadership style.

Leadership style according to several studies plays a vital role in determining employee achievement (Shafie et al. 2013). Results of the research by Veliu, et al, (2017) stated that differences in leadership styles have different consequences, which directly or indirectly give effects on employee attitudes and behavior. According to Cemil Zehir, et al (2012) there is a significant positive relationship between Transformational Leadership and organizational performance. This opinion is supported by results of the research by Paracha et al., (2012), which stated that leadership style gives effects on work performance very significantly. Meanwhile, Aliyu, A.N. (2013), stated that an Ethical leadership style can improve good government governance.

Furthermore, results of the research by Ahmad and Saad (2019) stated that leadership style can give effects on employee career development in the public sector. Results of previous studies conducted by Kathrin Kochan and Pierre-Ludwig Heinze (2012: 62-67) also showed relationship or effects of leadership style on career development. Therefore, it is necessary to determine types of leadership styles including entrepreneurial leadership styles.

In general, *Entrepreneurial Leadership* is ability of a leader to organize a group of people working in his or her organization in order to achieve shared goals, by using entrepreneurial proactive behavior approach by an approach of optimizing risks, motivating to utilize opportunity, taking personal responsibility and managing changes on dynamic organizational environment for the interest of the organization. According to Renko et al (2015:55), *Entrepreneurial Leadership* is defined as a leadership style giving effects and directing employee achievement to the achievement of organizational goals including determining and utilizing any available opportunity. Then, Huang et al. (2014) expressed that Entrepreneurial Leadership is resulted from deeper examination and innovative exploitation. According to Gupta et al. (2004), the arising of entrepreneurial leadership concept is caused by fast changes and uncertainty of business climate as well as of ineffectiveness of former leadership approach methods. Therefore, Tarabishy et al (2005) expressed that entrepreneurial leadership is an effective and necessary leadership style.

Entrepreneurial Leadership has many similarities to transformational leadership style which can encourage higher performance but further it is said that transformational leadership tends to have negative effects on its followers as a result of excessive personal attributes. In the context of public organization, there are greatly vital role and effects of the leadership since on non-profit organizations, leadership orientation is more directed to empowerment of all organizational potentials and lay employees/ subordinates as determinant of organizational achievement success, then discussion on any factors which can encourage work moral and spirit for achievement is seen as the main attention. Ruvio et al., (2010) stated that entrepreneurial leadership has significant relationship with *non-profit* organizations.

Results of a study conducted by Esmer et al (2017: 116) stated that Entrepreneurial Leadership is an important factor that gives effects on organizational performance and has effects on work performance, sustainability, effectiveness, and organizational productivity. This study is supported by results of a research on 87 MSME managers and owners in Abu Dhabi conducted by Sandybayev (2019) who found that entrepreneurial leadership style has positive and significant effects on organizational performance by 69%. Several previous studies have shown a positive relationship between entrepreneurial leadership and various performance. (Gupta, and Surie, 2004; Wolff, Pescosolido & Druskat, 2002; Harris & Ogbona, 2001). Thomberry (2006) stated that entrepreneurial leaders as innovative and proactive leaders also dare to take risks and take an entrepreneurial approach in carrying out their roles and duties. Furthermore, Renko et al., (2015) stated that entrepreneurial leadership has effects and directs employee work performance to achieve organizational goals.

Based on the above discussion, this study proposes the following research model for estimation.



Figure 2.1. The proposed research model

By referring at this model, this study will test the following hypotheses:

- 1. Entrepreneurial leadership, competence and eternal affective commitment give effects on employee performance
- 2. Entrepreneurial leadership, competence and lasting affective commitment give effects on career development
- 3. Work achievement mediates the effects of entrepreneurial leadership, competence and eternal affective commitment on career development
- 4. Exposure moderates employee work performance with career development

3. Research Method

3.1. Population and Samples

Total population of this research is 1,633 employees which are spread across 34 Regional Offices of the Directorate General of Treasury in Provinces in Indonesia. In detail, each regional office consists of: 58 employees at the Regional Office of DJPb in Aceh Province, 77 employees at DJPb in North Sumatra Province, 50 employees at the Regional Office of DJPb in West Sumatera Province, 36 employees at the Regional Office of DJPb in Riau Province, 33 employees at the Regional Office of DJPb in Riau Islands Province, 45 employees at the Regional Office of DJPb in Jambi Province, 44 employees at the Regional Office of DJPb in South Sumatera, 44 employees at the Regional Office of DJPb in Lampung, 42 employees at the Regional Office of DJPb in Bengkulu Province, 32 employees at the Regional Office of DJPb in Bangka Belitung Province, 36 employees at the Regional Office of DJPb in Banten Province, 78 employees at the Regional Office of DJPb in DKI Jakarta Province, 81 employees at the Regional Office of DJPb in West Java Province, 97 employees at the Regional Office of DJPb in Central Java Province, 33 employees at the Regional Office of DJPb in Jogyakarta Province, 98 employees at the Regional Office of DJPb in East Java Province, 53 employees at the Regional Office of DJPb in West Kalimantan, 42 employees at the Regional Office of DJPb in Central Kalimantan Province, 44 employees at the Regional Office of DJPb in South Kalimantan Province, 38 employees at the Regional Office of DJPb in East Kalimantan Province, 37 employees at the Regional Office of DJPb in North Kalimantan Province, 33 employees at the Regional Office of DJPb in Bali Province, 41 employees at the Regional Office of DJPb in West Nusa Tenggara Province, 52 employees at the Regional Office of DJPb in East Nusa Tenggara Province, 65 employees at the Regional Office of DJPb in South Sulawesi Province, 31 employees at the Regional Office of DJPb in West Sulawesa Province, 43 employees at the Regional Office of DJPb in Central Sulawesi Province, 41 employees at the Regional Office of DJPb in Southeast Sulawesi Province, 32 employees at the Regional Office of DJPb in Gorontalo Province, 37 employees at the Regional Office of DJPb in North Sulawesi Province, 32 employees at the Regional Office of DJPb in North Maluku Province, 39 employees at the Regional Office of DJPb in Maluku Province, 37 employees at the Regional Office of DJPb in West Papua Province and 52 employees at the DJPb in Papua Province, Indonesia.

From a population of 1,633 employees, the number of samples to be studied was determined using the Yamane formula or approach (1973) at a precision level of 5%:

$$n = \frac{N}{1 + Nd^{2}}$$

$$n = \frac{1.633}{1 + 1.633(0,05)^{2}}$$
Notes:

$$n = Number of samples$$

$$N = Total population$$

$$d = percentage of torrelated inaccuracy (error)$$

n = **321,267**

So the research sample size is 321. To simplify the research, from 34 provinces, sample areas were determined using the Cluster Random Sampling method with zoning. The goal is that each sample can represent its area. The zoning of this sample was chosen randomly, which was divided into 8 zones, namely Aceh for regional (Aceh, West Sumatera, Jambi), North Sumatra (North Sumatera, South Sumatera, Lampung, Bengkulu), Riau (Riau, Riau Islands, Bangka Belitung), DKI (Banten, DKI, West Java, Central Java, Yogya, East Java) South Kalimantan (West Kalimantan, Central Kalimantan, South Kalimantan, and North Kalimantan), NTB (Bali, West Nusa Tenggara, East Nusa Tenggara), South Sulawesi (South Sulawesi, West Sulawesi, Central Sulawesi, Southeast Sulawesi, Gorontalo, and North Sulawesi) and West Papua (Noth Maluku, Maluku, West Papua, and Papua). The zoning is as shown in the following table:

	Location (Kanwil DJPb)	Population	Ν	Р	Respondents
No	Location (Kanwii DJ1 0)	Ni	1	I	(n1=(Ni/N)xP
1	Aceh	153	1.633	321	30
2	North Sumatera	165	1.633	321	32
3	Riau	143	1.633	321	28
4	DKI Jakarta	423	1.633	321	83
5	South Kalimantan	214	1.633	321	42
6	(Kaltim) West Nusa Tenggara (NTB)	126	1.633	321	25
7	South Sulawesi	249	1.633	321	49
8	West Papua	160	1.633	321	32
	Total	1.633			321

 Table 3.1 Research Respondents Grouping

Source: Primary Data, 2019 (Processed)

Based on the number of respondents 321 employees above, a sample can be determined consisting of structural positions of Echelon II, III, IV and executors at 8 Regional Offices of DJPb located in various provinces, with the following details.

	Tabel 3.2 Structure of Research Respondents								
No	Location (Pagional DIPh)	Position Structure (Echelon)			– Total				
INU	Location (Regional DJPb)	II	III	IV	Executor				
1	Aceh	1	5	12	12	30			
2	North Sumatera	1	5	12	14	32			

	Total	8	40	113	160	321
8	West Papua	1	5	12	14	32
7	South Sulawesi	1	5	12	31	49
6	West Nusa Tenggara (NTB)	1	5	12	7	25
5	South Kalimantan (Kaltim)	1	5	12	24	42
4	DKI Jakarta	1	5	29	48	83
3	Riau	1	5	12	10	28

Source : Primary Data, 2019 (Processed)

From the table above, it illustrates that the selected employees as research samples are based on proportional stratified sampling technique according to the location and type of the Regional Office of the DJPb. The selected samples were: 30 employees at the regional office in Aceh province; 32 employees at the Regional Office of the DJPb in North Sumatra province; 28 employees at the Regional Office of DJPb in Riau province; 83 employees at the Regional Office of the DJPb in DKI Jakarta province; 42 employees at the Regional Office of the DJPb in South Kalimantan province; 25 employees at the Regional Office of the DJPb in West Nusa Tenggara province; 49 employees at the Regional Office of the DJPb in South Sulawesi province; and 32 employees at the Regional Office of the DJPb in at the West Papua province. Totally, 321 employees in 8 provincial DJPb offices were selected as the research respondents. The number of selected samples in this study was considered quite representative and met the minimum sample size for SEM analysis.

The samples used in the SEM (Structural Equation Modeling) research are at least 100 samples (Ferdinand, 2014: 109). According to Ghozali (2005: 64) in the SEM method, the sample size is ranging from 100-200. Meanwhile, according to Hair et al. (2012) to produce strong findings, minimum sample size must be five times the number of indicator variables. Because in this study using 58 indicators to measure 6 variables, the required minimum sample is 290 respondents. Thus, the total sample size of 321 employees at various echelon levels, from executors to the head of the Regional Office of DJPb, who were selected in this study and considered large enough to represent the entire samples, and certainly can provide a strong estimate of findings.

3.2. Operationalized Variables

In order to ensure a high level of validity, all variable measurement items were adapted from previous studies with some minor modifications made to fit the research context. To measure the level of career development (endogenous variables), it used two dimensions consisting of promotions and employee transfers. Five indicators are used to measure promotions (namely promotion opportunities; fair career; experience as a factor for consideration of promotion; personality in career development; and higher education). Five indicators are used to measure employee transfer (namely: transfer requirement; basic employee transfer; years of service and tenure; level of education; competency standards for transfer). To measure the exposure (moderating variable), eigth indicators are used (namely ability to work faster and more accurately, known to the leader for their abilities and achievements, able to present their duties properly to superiors, Have adequate capacity in solving problems that occur, ability to build effective relationships with superiors; have a positive relationship with superiors, Have personality and confidence, and Able to communicate and relate effectively). Then to measure work performance (mediating variable), it used two dimensions, namely employee work objectives and employee behavior. Five indicators are used to measure employee work goals (namely, ability to work productively; prioritizing quality; ability to work effectively and efficiently; ability to complete tasks on time; and ability to work efficiently and profitably). Meanwhile, to measure employee behavior, it used five indicators (namely serving according to applicable procedures and rules; prioritizing integrity; prioritizing the interests of the office and ability to motivate others; enforcing discipline; and ability to work together).

Furthermore, to measure commitment (exogenous variable), it used two dimensions, namely individual characteristics and work experience. Five indicators are used to measure individual characteristics (namely happy career in this organization until retirement; being professional; loyal to the organization; having concern for performance targets; and having high willingness and motivation). Meanwhile, to measure work experience, five indicators are used (namely have a long period of service; be professional; work carefully and thoroughly; guided by applicable regulations; and have mastered the job). Then, to measure competence (exogenous variables), it used two dimensions namely knowledge, and skills. Five indicators are used to measure knowledge (namely understand the task field to produce optimal work results; have insight into the field of work; have knowledge to achieve work performance; ability to complete tasks better; ability to work closely with leaders and fellow employees). In terms of measuring skills, it used five indicators (namely ability to solve problems well; have oral and written communication skills; perseverance and high enthusiasm; ability to coordinate and teamwork; ability to work in various conditions and situations).

Finally, to measure entrepreneurial leadership (exogenous variables), it used two dimensions, namely innovation and proactive attitude. To measure innovation, it used six indicators, namely (liking changes in the framework of quality service; trying to find new ideas and ideas; thinking creatively and innovatively; using new ways of completing work and having courage to make decisions; enjoying using new technology; ability to determine any available opportunities to make changes). Meanwhile, to measure proactive attitude, it used four indicators (namely always actively seeking solutions; ability to make decisions quickly and correctly; ability to predict the impact that will occur when making decisions; and always responsive).

3.3. Data Analysis Technique

In order to test the proposed hypotheses empirically, this study uses a multivariate technique of structural equation modeling (SEM). Then, in the

analysis, it uses Analysis of Moment Structures (AMOS) version 23.0 program. SEM is a statistical technique for analyzing the relationship between variables, indicator variables, latent variables, and measurement errors (Jereskog and Sorbom, 1996). The multivariate SEM technique combines aspects for factor analysis and multiple regressions which allows a test of the dependency relationship between the measured variables and the latent constructs simultaneously (Hair et al., 2012).

To explore any direct effects of entrepreneurial leadership, competence and eternal affective commitment variables on work achievement and career development, and to mediate the effects of work achievement on the relationship between entrepreneurial leadership, competence and eternal affective commitment on career development, the SEM equation is estimated as follows:

WA =
$$\gamma_{11}EL + \gamma_{12}COMP + \gamma_{13}EAC + \zeta_1$$
 (1)

$$CDV = \gamma_{21}EL + \gamma_{22}COMP + \gamma_{23}EAC + \zeta_2$$
(2)

 $CDV = \gamma_{31}EL + \gamma_{32}COMP + \gamma_{33}EAC + \beta_{2.1}WA + \zeta_3$ (3)

where WA is the employee work competency; EL is Entrepreneurial Leadership; COMP is competence; EAC is eternal affective commitment; CDV is career development; γii is the standard variable loading factor estimate; βii is an estimate of the effects of endogenous latent variables with endogenous latent variables; ζi is the term structural error or the magnitude of the error vector by 5%.

Then, to moderate the effect of exposure on the relationship between work achievement and career development, it used the moderated SEM method. In SEM, there are several methods for assessing the moderating effects. One method that can estimate the moderating effect on complex SEM is the Ping method (1995). The formula for the output of this model is:

 $\lambda_{\text{interaction}} = (\lambda x 1 + \lambda x 2 + \text{etc}) x (\lambda y 1 + \lambda y 2 + \text{etc})$ (4) $\Theta \mathbf{q} = (\lambda x 1 + \lambda x 2 + ..\text{etc})^2 \text{Var.}(\text{WA}) (\Theta y 1 + \Theta y 2 + ..\text{etc}) + (\lambda y 1 + \lambda y 2 + ..\text{etc})^2 \text{Var.}(\text{E})$ (6) $(\Theta x 1 + \Theta x 2 + ..\text{ect}) + (\Theta x 1 + \Theta x 2 + \text{ect}) (\Theta y 1 + \Theta y 2 + ..\text{etc})$ (5)

Note :

 $\begin{array}{ll} \lambda_{Interaksion} & = \mbox{loading factor dari variabel laten interaksi} \\ \Theta q & = \mbox{error variance dari variabel laten interaksi} \\ WA & = \mbox{Work Achievement} \\ E & = \mbox{Eksposur} \end{array}$

Before estimating Equations (1) - (3), a validity and reliability instrument test is conducted to find the strongest and weakest indicators that measure latent variables as indicated by the standard loading factors and to ensure indicator consistency. The overall model validity test is based on the product moment of the Pearson correlation and the good fit index. The best suitability level is categorized as suitability; moderate level is categorized as marginal fit; and the weakest level is categorized as bad fit. In this case, the validity test was carried out for 58 indicators, consisting of 10 measures of career development, 8 measurements of exposure, 10 measures of employee performance, 10 items to measure entrepreneurial leadership, 10 items to measure competence, and 10- indicators for measuring eternal affective commitment. Meanwhile, for the reliability test, it is conducted by identifying the correlated score of each item in the form of a statement with their respective scores. The correlation between score and total score must be significant and the value is greater than 0.70 (Hair et al., 2011) so that the indicators are categorized as the reliable ones.

In short, in data analysis, prior to the instrument test and SEM equation estimation, the first study presented descriptive statistics of the respondents and their perceptions of the variables using SPSS statistical software version 2.3.0. As suggested by Anderson and Gerbing (1988), this study assessed the nature of the measurement scale for convergent validity and discriminant validity, and constructed composite reliability with confirmatory factor analysis (CFA), followed by estimating SEM to verify direct and indirect pathways between the variables under investigation by using the AMOS statistical software version 23.0.

4. Findings And Discussion

4.1. Respondents' Descriptive Statistics

Out of the 1,633 employees in 34 Regional Offices of the DJPb in Indonesia, 321 employees were selected as the research respondents. All questionnaires distributed to respondents were returned and fully filled in. out of the 321 respondents, the majority are men (66.67%) and the remaining of 33.33% are women. In terms of age, most of the employees (38.63%) are over 50 years old; 25.86% is in the ages of 41-50 years, 23.68% is in the ages of 31-40 years old, while 10, 9% is still young in the ages of 21-30 years old, and 0.93% is in the age of millennial under 20 years. According to the level of education, the majority of employees have a bachelor's degree (S1) namely by 40.50%, followed by a master's degree (S2) by 27.41%, and then a diploma degree by 17.76%, and the remaining of 14.33% are high school graduates. From this data, it shows that most employees of the Regional Office of DJPb in Indonesia have an adequate level of education. Then from the aspect of working tenure, the majority of employees with a working period of 11-20 years are 38.01%, followed by a working period of more than 31 years by 32.71%, then employees with a work period of 21-30 years is 17.44%, and there is 10.28% of the employees with a work period of 6-10 years and the remaining is a few employees with a working period of 5 years namely by 1.56%.

4.2. Respondents' Perception

In this section, it is presented about the respondents' perceptions on the studied variables. Employees of the Regional Office of DJPb consider that entrepreneurial leadership, competence, eternal affective commitment, employee work performance, exposure and career development are in good categories. This is shown by the loading factor of all variables, all of which

have a value of more than 0.4 and are statistically significant at 5% level. Specifically, career development shows the highest mean score by 4,871, followed by competency (4,741), exposure (4,733), employee work performance (4,686), entrepreneurial leadership (4,665), and eternal affective commitment (4,638). The mean score of eternal affective commitment is the lowest value compared to the mean scores of other variables.

4.3. Respondents' Descriptive Statistics

To ensure the accuracy and consistency of the indicators in measuring the studied variables, the study tests the validity and reliability of the indicators. Out of the 58 indicators to measure the 6 investigated variables, 51 indicators of which are found to be valid and reliable, as indicated by 5% significance level of each standard loading factor which is greater than 0.5. Meanwhile 7 indicators were elimanated because the loading factor value was below 5%. This shows that 51 indicators can be used to measure variables for further analysis.

Then, to ensure the suitability of the SEM estimates, this study conducts a goodness of fit test. Out of the 12 indexes of suitability tested, there are 8 found to have a good fit, while others are found to have a marginal fit or acceptable. The marginal fit index is Augmented Goodness of fit (AGFI), and the acceptable fit indexes are Chi-Square (X², Probability (P) and (PGFI). While the 8 good fit indexes are: Normed Fit Index (NFI), Relative Fit Index (RFI), Good of Fit (GFI), RMSEA, Tucker-Lewis Index (TLI), Incremental Fit Index (IFI), Fit Comparative Index (CFI) and Degree of Freedom (DF). All of these indices are above the cut-off value. In general, the estimated SEM equations are found to be a suitable model. According to Verbeek (2012), it is difficult to find all good fit indices, which satisfy all goodness of SEM estimates, mainly because of the large study sample size (Williams et al., 2015).

4.4. Effects of Entrepreneurial Leadership, Competence, Eternal Affective Commitment, Employee Work Achievement and Career Development

Table 4.1. illustrates the main findings of the direct effects of entrepreneurial leadership (EL), competence (COMP), Eternal Affective Commitment (EAC) on Work Achievement (WA), and Career Development (CDV) at Regional Offices of the DJPb in Indonesia.

	0		Developm	ent	
Inter	ractions a	mong	Estimated	Critical	P-value
variables			coefficient	value	r-value
WA	<	EL	0,372***	4,269	0.000
WA	<	COMP	0,173***	-3,452	0.000
WA	<	EAC	0.136***	3,184	0.001
CDV	<	EL	-0,080	-1,080	0.280
CDV	<	COMP	0.167^{***}	2.048	0.000

Table 4.1: Direct effects of Entrepreneurial Leadership, Competency, and Enduring Affective Commitment on Work Achievement and Career

		EAC		0.771	0.006
CDV	<	WA	0.382^{***}	2.837	0.004
***				-	

Note: **** *indicates significance at the 1% level.*

From the table above, it is found that entrepreneurial leadership style, has significant positive effects on employee work achievement at the 1% level or with a estimated value by 0.372 and p <0.01. The estimated value of 0,372 indicates that an increase of 1 unit in the level of entrepreneurial leadership has contributed to an increase in employee work achievement by 0,372 on a Likert scale. There is a higher level of leadership at the DJPb Regional Office, marked by employee potential and good quality, work productivity, and effective task performance, which result in a higher level of work achievement of the DJPb Regional Office. By this leadership style, the DJPb Regional Office staff can provide excellent service to the community in the field of budget distribution and management of state finances according to the needs and demands of stakeholders or the public.

Findings about the significant effects of entrepreneurial leadership on employee work achievement are in accordance with results of the studies taken by several previous researchers, Esmer et.al (2017) stated that entrepreneurial leadership is an important factor giving effects on work achievement. Then, entrepreneurial leadership can be used to increase creativity, innovation and achievement (Collin & Smith, 2004; Chahal, 2013). This study is also supported by results of a research on 87 managers and owners of MSMEs in Abu Dhabi conducted by Sandybayev (2019) who found that entrepreneurial leadership style has positive and significant effects on work achievement. Even previous research by Van Zyl and Mathur-Helm (2007) has developed a model of the relationship between entrepreneurial leadership and work achievement.

Based on this, entrepreneurial leadership style is a major and important factor in organizations in improving productivity and work achievement. By relying on the strength of leadership, the DJPb Regional Office can easily identify and improve work performance, thereby open up opportunities for employees at the DJPb Regional Office to obtain a promotion. Therefore, entrepreneurial leadership style is very effective.

Then from table 4.1 above, it shows that competence have positive and significant effects on work performance, with the estimated coefficient of 0,173 and p > 0.01. The level of productivity and service quality of employees at the Regional Office of DJPb is good enough according to the stakeholders. There are significant effects of competence in increasing work achievement. This finding is consistent with the results of a study by Kolibacova (2014) on 110 employees of the Department of Management, Mendel University in Brno Zemědělská 1, Czech Republic, which found a positive relationship between competence and employee performance. Likewise, Rantesalu et al (2016) stated that competence has significant positive effects on employee performance. The competency of employees at the Regional Office of DJPb is considered to be relatively adequate to achieve work performance which in turn has an impact on career development.

Furthermore, in table 4.1, it can be seen that eternal affective commitment has positive and significant effects on work achievement with estimated value of 0.136 and p < 0.01. The estimated value of 0.136 illustrates that an increase in the level of eternal affective commitment by 1 unit has led to an increase in work achievement by 0.136 units on a Likert scale. High commitment to the organization, especially in the context of improving quality, productivity and work effectiveness has resulted in work achievement. This finding supports results of previous study by Meyer et al (2002) which documented significant positive effects of affective commitment on employee work achievement. Results of the study were later strengthened by results of the study taken by Memari, Mahdieh and Marnani (2013) which found that affective commitment has a positive relationship with employee work achievement. Another empirical study conducted on 153 employees in the public and private sectors in Pakistan found a positive relationship between commitment and work achievement (Khan et al, 2010). Likewise, Clarke (2006) previously found the same thing which affective commitment has a positive relationship with work achievement.

Apart from this, this study documents positive and significant effects of work achievement performance on career development at the 1% level or with a regression coefficient of 0.382 and p <0.01. Likewise, competence has positive and significant effects on career development with a regression coefficient of 0.167 and p< 0.01. Meanwhile, entrepreneurial leadership does not play an immediate role on career development with a regression coefficient of -0.080 and p=0,280 (p> 0.01) which means that the probability is far from the level of 1%. While the eternal commitment play a role in career development with the standardized regression coefficient of 0,119 and p< 0.01 (0,006) or the probability is less than 1%.

In the context of the level of the effect, entrepreneurial leadership is found to be the most dominant factor in giving effects on the career development. In particular, increase of 1 unit of work performance, competence, and eternal affective commitment has contributed to the career development of the employees at the Regional Office of the DJPb in Indonesia respectively 0,382, 0.167, and 0.119 on a Likert scale. This shows the important role of work achievement in achieving career development.

Significant effects of this variable on performance development are supported by many previous studies. For example, Nofiansyah (2009) stated that work achievement can give effects on career development. This opinion is then supported by findings which state that high level of work achievement will give the relevant employee opportunity to obtain promotion to a higher position in the following period (Ardana et al., 2012). Results of the research by Nurzat, Aamer and Roa (2013) state that work achievement gives effects on career development. Then, results of the study by Pangestuti, D.C. (2019) and Sharma et al. (2012) stated that assessment of work achievement and career development is an important and interrelated matter. Then, Rawashadeh (2013) revealed that there are positive and significant effects of work achievement assessment on career development system. Our findings about the direct effects of entrepreneurial leadership, competence, and eternal affective commitment on work achievement and the direct effects of exogenous and investigated intervening variables on career development, indicate the importance of employees to focus more on applying more effective entrepreneurial leadership styles in order to create work achievement. Also, employees must prioritize improving work achievement, because this factor serves as a major factor in career development. Productivity, effectiveness, innovation and service quality must be prioritized to meet the demands and needs of the stakeholders.

4.5.Mediating the effects of work achievement on the relationship of entrepreneurial leadership, competence and eternal affective commitment on career development

Table 4.2 describes the findings of the mediating effects of work achievement on the relationship of entrepreneurial leadership, competence, and eternal affective commitment on career development. As illustrated in table 4.2, using a mediation-value test using a moderator path analysis, this study notes strong evidence that work achievement mediates significantly the effects of entrepreneurial leadership, and eternal affective commitment on career development. However, the insignificant mediating effect of work achievement on the relationship of competence and career development. The following describes the indirect effects of all variables as follows:

Table 4.2: Indirect Effects of entrepreneurial leadership, competency and enduring affective commitment on career development through work achievement

	Ind	lirect E	Effect		Estimated Coeficient	Sobel t- value	P- value
CDV	<	WA	<	EL	(0,280 x 0,255) 0,071***	3.252	0,001
CDV	<	WA	<	COMP	(0,183 x 0,255) 0.047	1.634	0,102
CDV	<	WA	<	KAA	(0,213 x 0.255) 0,054***	2.090	0,036

Note: *** *indicates significance at 5% level*

From the table above, it can be seen that the indirect effect of entrepreneurial leadership on career development is 0.071, with probability (p) 0,001. This indicate that there is a mediating role in this model, or work achievement serves as a mediator of the relationship between entrepreneurial leadership and career development significantly. Likewise, the effect of work achievement mediates the relationship between eternal affective commitment and career development with the effect of 0,054 and probability at 0,01 level.

In contrast to competence, the indirect effect on career development is 0,047 and p=0,102 (p>0,01). This indicate that work achievement is not a mediator

between competence and career development. Even so, work achievement partially serves to mediate competence also serves as a significant variable in career development.

This implies that work achievement variable has important factors, especially through productivity, better service quality and innovation for career development in Regional Office of DJPbs. This finding supports empirical evidence from results of previous studies taken by Nofiansyah (2009) and Baskara (2010) which found that work achievement has a positive relationship with career development. Results of the research taken by Nurzat, Aamer and Roa (2013), also found that work achievement has positive effects on employee career development. In addition, Results of other studies found that high work achievement will cause the employee concerned to have the opportunity to get a higher promotion (Ardana et al, 2012).

Furthermore, although work achievement has a role in mediating the relationship between entrepreneurial leadership and eternal affective commitment to career development variable, it is found that empirical data shows a suboptimal effect. Out of the 1.003 people who took the assessment, only 32 people or 3.19% succeeded in being promoted. This shows that there are other factors that lead to less optimal achievement rate for promotion. This factor is exposure.

4.6.Moderating effects of exposure in the relationship of work achievement and career development.

Figure 4.1. describes the findings of the moderating effects between the relationship between work performance variables and career development variables using the Moderate Structural Equation Modeling (MSEM) method, with the Ping approach (1995), which is a regression analysis method using a single indicator as the moderating variable. Then, in table 4.3, it is illustrated that this study notes strong evidence that exposure significantly moderates the effects of work achievement on career development. As shown from the following variable model:



Fig. 4.1. Moderating Model with Interaction Variabel

Based on the results of the analysis, the moderation model has met the goodness-fit criteria with a Chi-square value = 244,492, with a probability of 0.000. Then other model, GFI = 0.911, AGLI = 0.863, TLI = 0.950, CFI = 0.963 and RMSEA 0.090 is marginal-fit (McCallum, 1996). Then the results of the model analysis can be described in the table 4.3 below:

Table 4.3: The Effects of Work Achievement on Career Development moderate by Exposure

Interac	tio	ns among variables	Estimation	P-value	Notes
CDV 🔹	T	WA	0,874	0,007	Significant
CDV •	←	EXP	-0,498	0,146	Unsignificant
CDV •	←	INTERAKSI	0,036	0,001	Significant
·					

Note: *** *indicates significance at the 1% level.*

From table 4.3 above, it can be seen that work achievement has significant effects on career development with parameter coefficient by 0,874 with a probability of 0.007 which is below 0,01 which is far above 0.01 or 1%. Meanwhile, the exposure has no significant effects on career development with a parameter coefficient of -0.498 with probability 0,146, which is far above 0,01 or 1%. Furthermore, the interaction variable between Work Achievement and Exposure has significant effects on Career Development with a parameter coefficient value of 0.036 with a probability of 0.001 or significant at 0.01 (1%). By the results of this analysis, it is concluded that the Exposure variable serves as a moderating variable or a variable that moderates the relationship between Work Achievement and Career Development. This indicate that exposure functioned as pure moderator variabel. This further implies that to get a career development or promotion in regional office of DJPb, the focus should be given on improving the exposure of employees. Any efforts to

enhance exposure, such as building effective relationships with superiors, presenting work performance, and improving good communication skills, thus impacting on career development or promotion of employees in regional offices of DJPbs in Indonesia.

This finding is consistent with results of a study by Coleman (2010) which states that exposure is the key to a person's success in career development or obtaining a promotion. and this result support the empirical evidences of earlier studies such as Singh et, al (2002), Deondra (2006). Our findings on the direct effect of entrepreneurial leadership, competence and eternal affective commitment on work achievement and direct effects on career development show how important it is for employees to focus more on achievement and exposure. Employees must also pay special attention to the exposure as the key to success in obtaining promotion in the office through increasing roles, skills and communication, so that they become recognized by their leaders or superiors. In addition, employees must also improve the effective and proactive and are always ready to work properly and correctly according to their abilities and knowledge.

5. Conclusion

This study empirically explored direct effects of entrepreneurial leadership style, competence and eternal affective commitment on work achievement and career development which is moderated by the exposure in Regional Office of DJPb in Indonesia. This study examines indirect effects of work achievement on the relationship of entrepreneurial leadership, competence and eternal affective commitment on career development, as well as studies moderating effects of the exposure on the relationship of work achievement on career development. There are 321 employees in Regional Offices of DJPb in Indonesia which are selected as the research respondents based on Cluster Random Sampling method with zoning and proportional stratified sampling technique according to the location and type of the Regional Office of the DJPb.

By using structural equation modeling (SEM), this research finds out that entrepreneurial leadership, competence and eternal affective commitment have positive and significant direct effects on work achievement. The commitment entrepreneurial leadership, eternal affective and work achievement are documented positively and indirectly to have the effects on career development. Excluding entrepreneurial leadership, it is found out to have positive direct effects on work achievement but it has not positive and significant effects on career development. Then, work achievement has positive and significant effects on career development which is moderated by the exposure. And it has positive direct effects on career development.

Effectiveness of entrepreneurial leadership style implementation in improving productivity, proactively and innovatively qualified service, improved competence through knowledge and skill improvement and eternal affective commitment which is focused on the implementation of duties professionally, appropriately and correctly are seen as the strategic direction and step in order to achieve work achievement which ultimately give effects on career development or promotion.

6. Recommendation For Further Research

For more comprehensive and stronger further empirical findings on the mediating effects of work achievement on the relationship of entrepreneurial leadership, competence and eternal affective commitment on career development and for further research on the exposure effects which moderates the relationship of work achievement and career development at government institutions, it is necessary for further studies in the future on this issue. Also, it is recommended to involve more government offices or institutions in all provinces in national level as well as involve higher level of officials and taken from various types of career.

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