

The Role of Religiosity as a Moderating Variable in the HR Performance Predictor Model

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Abstract. *This study aims to analyze the role of servant leadership in improving HR performance through role ambiguity and emotional stability, with religiosity as a moderating variable at KPPBC TMP A Semarang. This study uses an explanatory research approach with a population of all employees of KPPBC TMP A Semarang of 203 people. Due to the limited population, the sampling method used is a census, so that the entire population is used as a research sample. The data used consists of primary data and secondary data. Primary data were obtained through a questionnaire containing closed and open questions, while secondary data were collected from internal sources of KPPBC TMP A Semarang to support further analysis. The measurement scale used is a Likert scale with a range of 1 to 5, where 1 indicates "strongly disagree" and 5 indicates "strongly agree". Data analysis was carried out using a structural equation model with the Partial Least Square (PLS) approach. The results showed that of the six hypotheses tested, five were accepted and one was rejected. Servant leadership has a negative and significant effect on role ambiguity, and a positive and significant effect on emotional stability. In addition, role ambiguity has a negative and significant impact on HR performance, while emotional stability has a positive and significant influence on HR performance. Meanwhile, religiosity does not play a significant role as a moderator in the relationship between role ambiguity and HR performance, but strengthens the influence of emotional stability on HR performance.*

Keywords: Ambiguity; Emotional; Leadership; Stability.

1. Introduction

The rapid development of information technology in the era of globalization requires organizations, including government agencies, to adapt, innovate, and continue to make improvements in order to achieve organizational goals. The success of an organization is determined by the resources it has, and an important aspect that plays an active role in achieving organizational goals is human resources (HR). Organizational goals will not be realized without the active role of HR even though other resources owned by the organization are already so sophisticated. Organizations need to pay attention to HR competencies in

working so that they can carry out the tasks and responsibilities given properly. Organizations also need to know what HR needs in working so that they can carry out their duties effectively and efficiently, so that it is hoped that organizational performance will also be good. Therefore, every organization must strive to improve HR performance so that organizational goals are achieved (Goni et al., 2021) as also quoted by (Mertayasa & Wijaya, 2023).

HR performance is the result or achievement of employee work which is assessed from the quality and quantity based on organizational standards. Optimal performance is performance that is in accordance with standards and supports the achievement of organizational goals (Swasti et al., 2022). Improving HR performance will bring progress to the organization, helping to survive in the competition of an unstable business environment. According to Zulkifli (2022) performance is a manifestation of work done by employees and is used to evaluate them in the organization.

Leadership is also a factor that is a major topic in the studies of researchers and practitioners. This is because leadership is a factor that directly affects individual and organizational performance (RKT Greenleaf, 1998). Especially in the public sector where service-related activities are very significant, leadership is needed that is able to accommodate businesses with a service core. Service is the core of servant leadership and has important moral teachings (Khan et al., 2022).

Servant leadership plays an important role in improving employee performance through a leadership approach that prioritizes service and care for the needs and development of individuals in the organization (Mahon, 2021). With a focus on empowerment, empathy, and support, servant leadership creates a work environment that encourages employees to feel valued and motivated, which ultimately increases their productivity and commitment (Waddell, 2020). Leaders who act as servant leaders not only serve as role models in organizational ethics and values, but also build trust and close relationships with the team, which has an impact on improving overall performance through higher employee engagement, innovation, and initiative (Eva et al., 2019).


Not all dimensions of servant leadership have a significant effect on HR performance (Sarwar et al., 2021). The results of the study showed that servant leadership has a positive and significant effect on employee performance (Ekhsan & Aziz, 2021). Through regression analysis, it was found that servant leadership is a proactive predictor of employee performance (Abbas et al., 2020a). However, other studies state otherwise that servant leadership does not have a significant effect on employee performance (Sihombing et al., 2018). The difference in the results of this study shows that there are still interesting research gaps to be studied. So in this study, role ambiguity and emotional stability are proposed as mediators.

Different studies provide varying results regarding the effect of role ambiguity on HR performance. Natasya & Pujianto (2024). found that role ambiguity has a positive and significant effect on HR performance. The results of this study are in line with research by

Wulan et al., (2024) that role ambiguity has a positive and significant effect on HR performance. However, research by Peres & Maridjo (2024) shows that role ambiguity has a direct negative impact on HR performance. On the other hand, Arif Andriansyah et al (2023) found that role ambiguity did not have a significant effect on HR performance. Fadila & Rinjani (2022) found that role ambiguity simultaneously affected auditor performance at a Public Accounting Firm in Bekasi, but Aldoseri found that role ambiguity did not act as a significant moderator between job satisfaction and HR performance. In addition, research by Padmavathi (2023) and (Pratiwi et al., 2024) shows that role ambiguity has a negative and significant impact on HR performance, adding complexity to understanding the relationship.

The Directorate General of Customs and Excise, abbreviated as DJBC, is a government agency that serves the public in the field of customs and excise. This means that DJBC as a government agency has a main task in addition to its other duties and functions, namely providing services to the public. Government agencies use funds from the APBN/APBD, most of which come from public funds in the form of taxes paid by the public. Therefore, government agencies must be fully responsible to the public as stakeholders. The best form of accountability that the government can do to the public is to provide the best service and satisfy the public.

Table of User Satisfaction Index of KPPBC TMP A Semarang Services

 Survei Kepuasan Pengguna Jasa KPPBC Semarang Tahun 2023 				
Indikator	Indeks	Kategori	Tren	IPA
Sistem dan Prosedur Pelayanan	4,52	Sangat Puas	0,09	
Kejelasan Persyaratan Administrasi	4,46	Puas	0,10	III
Kejelasan Prosedur Pelayanan	4,48	Puas	0,02	III
Kemudahan Prosedur Pelayanan	4,62	Sangat Puas	0,07	I
Kejelasan Biaya Pelayanan	4,63	Sangat Puas	0,24	I
Kecepatan Waktu Pelayanan	4,39	Puas	0,03	III
Pegawai dan Petugas Pelayanan	4,59	Sangat Puas	0,09	
Keramahan dan Kesopanan Pegawai	4,68	Sangat Puas	0,10	I
Kedisiplinan Pegawai	4,53	Sangat Puas	0,04	II
Kecepatan Petugas Pelayanan	4,49	Puas	0,08	III
Keahlian dan Pengetahuan Petugas Pelayanan	4,60	Sangat Puas	0,14	I
Keadilan Petugas Pelayanan	4,61	Sangat Puas	0,09	IV
Integritas Pegawai	4,63	Sangat Puas	0,08	I
Sarana dan Prasarana Kantor	4,66	Sangat Puas	0,07	
Kenyamanan Locket Pelayanan	4,69	Sangat Puas	0,05	I
Kebersihan Kantor	4,74	Sangat Puas	0,09	I
Kenyamanan Ruang Tunggu	4,77	Sangat Puas	0,10	IV
Kenyamanan Toilet	4,52	Sangat Puas	0,10	III
Kejelasan Tata Ruang	4,62	Sangat Puas	0,08	IV
Ketersediaan Sarana Pendukung Lainnya	4,62	Sangat Puas	0,00	IV
Layanan Informasi	4,53	Sangat Puas	0,00	
Ketersediaan Layanan Informasi	4,56	Sangat Puas	0,05	II
Kejelasan Layanan Informasi	4,51	Sangat Puas	-0,02	II
Kemudahan Mendapatkan Informasi	4,54	Sangat Puas	-0,01	II
Kemudahan Menyampaikan Pengaduan	4,54	Sangat Puas	0,01	III
Indeks Kepuasan	4,56	Sangat Puas	0,06	
Faktor Koreksi	0,00		0,00	
Indeks Akhir	4,56	Sangat Puas	0,06	

Source: 2023 Service User Satisfaction Survey Report Based on Table regarding the KPPBC TMP A Semarang Service User Satisfaction Index, when compared to the 2022 Index, four

variables assessed in the 2023 survey experienced an increase in the index and all received the Very Satisfied category. Of the 21 (twenty-one) indicators assessed, 17 (seventeen) indicators received the Very Satisfied category and 4 (four) indicators received the Satisfied category. Compared to the 2022 Index, 18 (eighteen) indicators experienced an increase, 1 (one) indicator remained the same, and 2 (two) indicators experienced a decrease in the Index.

Based on the results of the analysis of the Service User Satisfaction Index of KPPBC TMP A Semarang, there was a decrease in two indicators in the Information Service variable when compared to 2022. The decrease occurred in the Clarity of Information Services indicator by 0.02 and the Ease of Obtaining Information indicator by 0.01. This decrease indicates a challenge in ensuring more effective and easily accessible information services for service users. To overcome this, more in-depth research is needed regarding the factors that influence the performance of human resources (HR) at KPPBC TMP A Semarang.

2. Research Methods

In conducting this research study, the type of research used is explanatory research. According to Widodo (2010) explanatory research is research that is explanatory in nature, meaning that this research emphasizes the relationship between variables by testing hypotheses, the description contains descriptions but the focus lies on the relationship between variables, namely HR performance, role ambiguity, emotional stability, servant leadership, and religiosity. The researcher chose this method with the aim that the results of this study can be applied directly to the organization where the researcher works.

3. Results and Discussion

Descriptive respondent analysis is a data processing process that aims to provide an overview or summary of the characteristics of respondents in a study or survey. The respondent data for this study were obtained from the results of distributing questionnaires. The description of respondents can be presented according to the following respondent characteristics:

Respondent Characteristics Overview Table

No	Characteristics	Total	Sample	n=203
		Amount	Percentage (%)	
1.	Gender			
	Man	150		73.9
	Woman	53		26.1
2.	Age			
	21 - 30 years	81		39.9
	31 - 40 years	79		38.9
	41 - 50 years	29		14.3
	51 - 60 years	14		6.9
3.	Education			

	High School/Vocational School	6	3.0
	Diploma	93	45.8
	S1	90	44.3
	S2	13	6.4
	S3	1	5
4.	Years of service		
	0 - 10 years	103	50.7
	11 - 20 years	69	34.0
	21 - 30 years	22	10.8
	> 30 years	9	4.4

The research was conducted by distributing research questionnaires from 2 to 15 December 2024 to all employees at the Semarang Type A Customs and Excise Supervision and Service Office. The results of the distribution of research questionnaires obtained 203 questionnaires that were completely filled out and could be processed.

The data display in the table above shows that most of the respondents are male, namely 150 respondents (73.9%), while female respondents are 53 respondents (26.1%). The differences between male and female employees are often associated with several factors, both in biological, social, and cultural aspects that affect the way they work and interact in the work environment.

When viewed in terms of age, the largest number of respondents were aged 21-30 years as many as 81 respondents (39.9%), then aged 31-40 years as many as 79 respondents (38.9%). Based on these findings, it can be seen that the majority of respondents are aged between 21-30 years. At that age, employees generally have a lot of experience and expertise in customs and excise. This maturity of age makes employees wiser in making decisions when working in the field.

The last education held by the respondents was equivalent to a Diploma, which was 93 respondents (45.8%). At this level of education, employees generally have the ability to carry out tasks according to their role ambiguity. The table also shows that most respondents have worked between 0 - 10 years, as many as 103 respondents (50.7%). Employees with this length of service usually show a high enthusiasm for learning and are proactive in developing role ambiguity. Employees need guidance to play a greater role in the organization and contribute when given greater responsibility.

Descriptive analysis was conducted to obtain a picture of respondents' responses to the research variables. This analysis was conducted to obtain perceptions about respondents' tendencies to respond to the indicator items used to measure the variables and to determine the status of the variables studied at the research location.

The variable descriptions are grouped into 3 categories based on the index value formula as follows:

$$\text{Index Value} = ((\%F1 \times 1) + (\%F2 \times 2) + (\%F3 \times 3) + (\%F4 \times 4) + (\%F5 \times 5)) / 5$$

Information:

F1 is the frequency of respondents who answered 1 F2 is the frequency of respondents who answered 2 F3 is the frequency of respondents who answered 3 F4 is the frequency of respondents who answered 4 F5 is the frequency of respondents who answered 5

Grouping of index values is done by calculating the lowest, highest, range and length of the interval class as follows:

$$\text{Lowest} : (\%F \times 1) / 5 = (100 \times 1) / 5 = 20$$

$$\text{Highest} : (\%F \times 5) / 5 = (100 \times 5) / 5 = 100$$

$$\text{Range} : 20 - 100 = 80$$

$$\text{Interval Class Length: } 80 \div 3 = 26.7$$

By using the three-box method criteria, the answers will be divided into three categories as the basis for interpreting the index values as follows:

- Low = 20 - 46.6
- Medium = 46.7 – 73.3
- Height = 73.4 – 100

Based on this categorization, the index values for each variable can be presented as follows:

Descriptive Statistics Table of Servant Leadership Variables

No	Servant Leadership Indicators	STS (1)		TS (2)		CS (3)		S (4)		SS (5)		Index Value	Category
		f	(%)	f	(%)	f	(%)	f	(%)	f	(%)		
1	Altruistic calling;	0	0.0	6	3.0	54	26.6	105	51.7	38	18.7	77.24	Tall
2	Emotional healing;	0	0.0	14	6.9	45	22.2	108	53.2	36	17.7	76.35	Tall
3	Wisdom;	0	0.0	2	1.0	49	24.1	125	61.6	27	13.3	77.44	Tall
4	Persuasive mapping;	0	0.0	8	3.9	61	30.0	117	57.6	17	8.4	74.09	Tall
5	Organizational stewardship;	5	2.5	17	8.4	41	20.2	113	55.7	27	13.3	73.79	Tall
6	Humility;	6	3.0	20	9.9	28	13.8	103	50.7	46	22.7	76.06	Tall
7	Vision;	6	3.0	19	9.4	41	20.2	108	53.2	29	14.3	73.30	Tall
8	Service.	4	2.0	15	7.4	31	15.3	116	57.1	37	18.2	76.45	Tall

Average Index Value	75.59	Tall
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The table shows that the overall data index value of the servant leadership variable is 75.59, which is in the high/good category range (73.4 – 100). This means that respondents have the view that their superiors have implemented the servant leadership model well. The results of the data description on the servant leadership variable were obtained with the highest index value being the Wisdom indicator (77.44) and the lowest being the Vision indicator (73.30).

Descriptive Statistics Table of Role Ambiguity Variable

No	Role Indicator Ambiguity	STS (1)		TS (2)		CS (3)		S (4)		SS (5)		Index Value	Category
		f	(%)	f	(%)	f	(%)	f	(%)	f	(%)		
1	Ambiguity target or goal;	40	19.7	96	47.3	52	25.6	12	5.9	3	1.5	44.43	Low
2	The ambiguity regarding responsibility;	29	14.3	100	49.3	65	32.0	8	3.9	1	0.5	45.42	Low
3	Lack of clarity regarding work procedures;	38	18.7	114	56.2	43	21.2	7	3.4	1	0.5	42.17	Low
4	Vagueness of expectations from people other;	36	17.7	110	54.2	51	25.1	5	2.5	1	0.5	42.76	Low
5	Lack of certainty about job criteria	35	17.2	110	54.2	45	22.2	12	5.9	1	0.5	43.65	Low
Average Index Value												43.68	Low

In the overall role ambiguity variable, the index value obtained was 43.68, which is in the low category (20 - 46.6). This means that respondents have the perception that role ambiguity in the organization is low. The results of the data description on the role ambiguity variable with the highest index value are the indicators of Ambiguity regarding responsibility (45.42) and the lowest is the indicator of Ambiguity regarding work procedures (42.17).

Descriptive Statistics Table of Emotional Stability Variables

No	Emotional Stability Indicator	STS (1)		TS (2)		CS (3)		S (4)		SS (5)		Index Value	Category
		f	(%)	f	(%)	f	(%)	f	(%)	f	(%)		
1	Confidence in one's own abilities;	0	.0	8	.9	2	8.1	1	0.3	1	7.2	6.26	Tall
2	Optimism;	0	.0	1	.9	3	4.5	1	0.6	7	.4	2.22	Currentl y

3	Objectivity;		.0	0	1	.9	4	4	1.5	02	1	0.2	5	7	3.3	1	4.38	Tall	
4	Responsibility;		.0	1	0	1	.9	4	6	7.6	2	1	04	5	1	5.3	1	4.98	Tall
5	Thinkin grational and realistic		.0	0	0	1	.9	4	2	5.5	3	9	4	2	0.8	1	7	3.10	Currentl y
Average Index Value																	7	4.19	Tall

In the overall emotional stability variable, an index value of 74.19 was obtained, located in the high/good category range (73.4 - 100). This means that respondents generally have a good level of emotional stability. The results of the data description on emotional stability were obtained with the highest index value being the indicator of Confidence in Self-Abilities (76.26). There is an indicator with the lowest score, namely the Optimism indicator with a score of (72.22).

Description of respondent responses in the form of descriptive statistics of religiosity variable data can be presented as follows:

Descriptive Statistics Table of Religiosity Variables

No	Religiosity Indicators	STS (1)		TS (2)		CS (3)		S (4)		SS (5)		Index Value	Category
		f	(%)	f	(%)	f	(%)	f	(%)	f	(%)		
1	Belief or ideological;	4	2.0	20	9.9	39	19.2	111	54.7	29	14.3	73.89	Tall
2	Practice worship or ritualistic;	6	3.0	22	10.8	28	13.8	96	47.3	51	25.1	76.16	Tall
3	Spiritual experience or experiment;	2	1.0	24	11.8	50	24.6	73	36.0	54	26.6	75.07	Tall
4	Religious knowledge;	5	2.5	19	9.4	42	20.7	109	53.7	28	13.8	73.40	Tall
5	Consequence or practice.	6	3.0	22	10.8	28	13.8	98	48.3	49	24.1	75.96	Tall
Average Index Value												74.90	Tall

In the overall religiosity variable, an index value of 74.90 was obtained, located in the high/good category range (73.4 - 100). This means that respondents generally have a high level of religiosity. The results of the data description on religiosity were obtained with the highest index value being the indicator of Worship or Ritualistic Practices (76.16). There is an indicator with the lowest score, namely the indicator of Religious Knowledge with a score of (73.40).

Description of respondent responses in the form of descriptive statistics of HR performance variable data can be presented as follows:

Descriptive Statistics Table of HR Performance Variables

No	Indicator HR Performance	STS (1)		TS (2)		CS (3)		S (4)		SS (5)		Index Value	Category
		f	(%)	f	(%)	f	(%)	f	(%)	f	(%)		
1	Speed of completion of customs process and excise;	7	3.4	23	11.3	42	20.7	97	47.8	34	16.7	72.61	Currentl y
2	Customs acceptance achievement and excise;	4	2.0	19	9.4	31	15.3	106	52.2	43	21.2	76.26	Tall
3	Level of compliance of service users;	2	1.0	17	8.4	34	16.7	97	47.8	53	26.1	77.93	Tall
4	Quality of budget implementation.	7	3.4	21	10.3	34	16.7	100	49.3	41	20.2	74.48	Tall
Average Index Value												75.32	Tall

In the overall HR performance variable, an index value of 75.32 was obtained, located in the high/good category range (73.4 - 100). This means that respondents have a high/good level of HR performance. The results of data descriptions on HR performance variables were obtained with the highest index value being the indicator of the level of compliance of service users (77.93) and the lowest being the indicator of the speed of completion of customs and excise processes (72.61).

1) Evaluation of Measurement Model (Outer Model)

In this study, data analysis was conducted using a simultaneous model with the PLS approach, the basic evaluation conducted was the evaluation of the measurement model (outer model) with the aim of determining the validity and reliability of the indicators that measure latent variables. Validity criteria are measured by convergent and discriminant validity, while construct reliability criteria are measured by composite reliability, Average Variance Extracted (AVE), and Cronbach Alpha.

Evaluation of the latent variable measurement model with reflective indicators is analyzed by looking at the convergent validity of each indicator. Convergent validity testing in PLS can be seen from the magnitude of the outer loading of each indicator on its latent variable. According to Ghazali (2011) an Outer loading value above 0.70 is highly recommended.

2) Evaluation of Convergent Validity of Servant Leadership Variables

In this study, the measurement of servant leadership variables is reflected through eight indicators. Evaluation of the outer model or measurement model can be seen from the outer loading value of each indicator of the servant leadership variable as follows:

Outer Loading Calculation Results Table of Servant Leadership Construct

Item	Indicator	Outer loading	Information
X1_1	Altruistic calling;	0.759	Valid
X1_2	Emotional healing;	0.805	Valid
X1_3	Wisdom;	0.770	Valid
X1_4	Persuasive mapping;	0.799	Valid
X1_5	Organizational stewardship;	0.786	Valid
X1_6	Humility;	0.732	Valid
X1_7	Vision;	0.785	Valid
X1_8	Service.	0.826	Valid

The table above shows that all the loading values of the servant leadership indicator factors have values greater than the critical limit of 0.700. Thus, the servant leadership variable (X1) can be formed or explained well or can be said to be convergently valid by the eight indicators, namely Altruistic calling; Emotional healing; Wisdom; Persuasive mapping; Organizational stewardship; Humility; Vision; and Service.

3) Evaluation of Convergent Validity of Role Ambiguity Variable

In this study, the measurement of the role ambiguity variable (Y1.1) is reflected through five indicators. Evaluation of the outer model or measurement model can be seen from the outer loading value of each role ambiguity variable indicator as follows:

Outer Loading Calculation Results Table Role Ambiguity Construct

Item	Indicator	Outer loading	Information
Y11_1	Ambiguity of goals or objectives;	0.776	Valid
Y11_2	Vagueness regarding responsibility;	0.795	Valid
Y11_3	Lack of clarity regarding work procedures;	0.818	Valid
Y11_4	Vagueness towards the expectations of others;	0.823	Valid
Y11_5	Lack of certainty about job criteria	0.785	Valid

The table above shows that all the loading values of the role ambiguity indicator factors have values greater than the critical limit of 0.700. Thus, the role ambiguity variable (Y1.1) can be formed or explained well or can be said to be convergently valid by the indicators of Ambiguity of targets or objectives; Ambiguity regarding responsibilities; Ambiguity regarding

work procedures; Ambiguity regarding expectations from others; and Lack of certainty about job criteria.

Reliability indicates the consistency or reliability of a measuring instrument, method, or system in producing the same results repeatedly under similar conditions. In PLS analysis, reliability testing can be done using the following criteria:

a. *Composite Reliability.*

Composite reliability shows the degree that indicates common latent (unobserved), so that it can show the block indicator that measures the internal consistency of the construct forming indicators, the accepted limit value for the composite reliability level is 0.7 (Ghozali & Latan, 2015)

b. *Average Variance Extracted(AVE)*

If the AVE value > 0.5 then the indicator used in the study is reliable, and can be used for research. It is better if the AVE measurement value is greater than 0.50 (Ghozali & Latan, 2015).

c. *Cronbach's alpha*

If the Cronbach alpha value > 0.70 then the construct can be said to have good reliability.

The results of composite reliability, AVE, and Cronbach's Alpha between constructs and their indicators can be seen in the following table:

Reliability Test Results Table

	<i>Cronbach's alpha</i>	<i>Composite reliability (rho_c)</i>	<i>Average variance extracted (AVE)</i>
<i>Emotional Stability</i>	0.892	0.921	0.700
<i>HR Performance</i>	0.886	0.921	0.745
<i>Religiosity</i>	0.917	0.938	0.751
<i>Role Ambiguity</i>	0.859	0.899	0.639
<i>Servant Leadership</i>	0.910	0.927	0.614

Source: Processed primary data (2024)

The table shows the results of the reliability test of each construct can be said to be good. This is evidenced by the AVE value of each construct > 0.5 , the composite reliability value and cronbach's alpha of each construct > 0.7 . Referring to Chin's opinion in Ghozali (2011) then the results of the composite reliability of each construct can be used in the analysis process to show whether there is a relationship in each construct, because the results obtained have a value > 0.70 , from the results above all variables have a composite reliability value > 0.7 meaning that they have a good reliability value and can be used for further research

processes.

Hypothesis testing of the research is carried out to determine whether a hypothesis is accepted or not by comparing t count with t table with the condition that if t count > t table, then the hypothesis is accepted. The critical value used when the sample size is greater than 30 and two-tailed testing is 1.65 for a significance level of 10%, 1.96 for a significance level of 5% and 2.57 for a significance level of 1% (Marliana, 2019). In this case, to test the hypothesis, a significance level of 5% is used where the t table value is 1.96 (Ghozali & Latan, 2015). The results of testing the influence of each variable in this study can be presented in the following table:

Decisions are made based on the calculated statistical test values and previously determined significance levels. Hypothesis testing is done by comparing ttable (1.96) with tcount resulting from PLS calculations. Based on the data processing results table above, it can be seen in testing each hypothesis that has been proposed, namely:

1) Hypothesis Testing 1:

H1: Servant Leadership has a negative influence on Role Ambiguity

In testing hypothesis 1, the original sample estimate value was obtained at -0.805. This value proves that servant leadership has a negative effect on Role Ambiguity, the results of which are also strengthened by the results of the t-test which obtained a calculated t value (22.239) > t table (1.96) and p (0.000) < 0.05, so it can be said that there is a negative and significant influence of servant leadership on role ambiguity. Thus, the first hypothesis stating that "Servant Leadership has a negative influence on Role Ambiguity" can be accepted.

2) Hypothesis Testing 2:

H2: Servant Leadership has a positive influence on Emotional Stability In testing hypothesis 2, the original sample estimate value is 0.553. This value proves that servant leadership has a positive influence on emotional stability, the results of which are also strengthened by the results of the t-test which obtained a calculated t value (11.908) > t table (1.96) and p (0.001) < 0.05, so it can be said that there is a positive and significant influence of servant leadership on emotional stability. Thus, the second hypothesis which states that "Servant Leadership has a positive influence on Emotional Stability" can be accepted.

3) Hypothesis Testing 3:

H3: Role Ambiguity has a negative effect on Customs and Excise HR Performance In testing hypothesis 3, the original sample estimate value is -0.200. This value proves that role ambiguity has a negative effect on HR performance, the results of which are also strengthened by the results of the t-test which obtained a calculated t value (2.904) > t table (1.96) and p (0.004) < 0.05, so it can be said that there is a negative and significant influence of role ambiguity on HR performance. Thus, the third hypothesis which states that "Role

Ambiguity has a negative effect on Customs and Excise HR Performance" can be accepted.

4) Hypothesis Testing 4:

H4: Emotional Stability has a positive influence on Customs and Excise HR Performance In testing hypothesis 4, the original sample estimate value is 0.205. This value proves that emotional stability has a positive influence on HR performance, the results of which are also strengthened by the results of the t-test which obtained a calculated t value (3.684) > t table (1.96) and p (0.000) < 0.05, so it can be said that there is a positive and significant influence of emotional stability on HR performance. Thus, the positive hypothesis stating that "Emotional Stability has a positive influence on Customs and Excise HR Performance" can be accepted.

5) Hypothesis Testing 5:

H5: Strong religiosity will reduce the effect of role ambiguity on the performance of customs and excise HR, while the application of less strong religiosity will increase the effect of role ambiguity on the performance of customs and excise HR In testing hypothesis 5, the original sample estimate value for the moderation variable (Religiosity x Role Ambiguity) on HR performance was 0.094. However, the results of the t-test obtained a t-count value (1.814) < t-table (1.96) and p (0.070) > 0.05, so it can be said that the moderating role of religiosity is not significant in the relationship between role ambiguity and HR performance. Thus, the fifth hypothesis stating that 'Strong religiosity will reduce the effect of role ambiguity on the performance of customs and excise HR, while the application of less strong religiosity will increase the effect of role ambiguity on the performance of customs and excise HR', can be rejected.

6) Hypothesis Testing 6:

H6: The application of high religiosity will increase the effect of emotional stability on the performance of customs and excise HR, while the application of less than optimal religiosity will decrease the effect of emotional stability on the performance of customs and excise HR. In testing hypothesis 6, the original sample estimate value for the moderation variable (Religiosity x Emotional Stability) was obtained at 0.139. This value proves that the moderator variable religiosity is able to strengthen the influence of emotional stability on HR performance. This is also proven by the results of the t-test which obtained a calculated t value (2.970) > t table (1.96) and p (0.003) < 0.05, so it can be said that good religiosity is able to strengthen the influence of emotional stability on HR performance. Thus, the sixth hypothesis that "The application of high religiosity will increase the effect of emotional stability on the performance of customs and excise HR, while the application of less than optimal religiosity will decrease the effect of emotional stability on the performance of customs and excise HR", can be accepted.

a) The Influence of Servant Leadership on Role Ambiguity

The results of the hypothesis test prove that servant leadership has a significant negative effect on role ambiguity, which means that the results of the hypothesis test prove that servant leadership has a significant negative effect on role ambiguity, which means that the higher the implementation of servant leadership in the organization, the lower the level of role ambiguity felt by employees. In other words, service-oriented leadership is able to provide role clarity to team members, reduce uncertainty in tasks, and increase understanding of work responsibilities. These results support previous research showing that servant leadership has a significant negative effect on role ambiguity (Winston, 2022).

The measurement of servant leadership variables is reflected through eight indicators, namely Altruistic calling indicators; Emotional healing; Wisdom; Persuasive mapping; Organizational stewardship; Humility; Vision; and Service. While the measurement of role ambiguity variables is reflected through five indicators, namely indicators of Unclear targets or objectives; Ambiguity regarding responsibilities; Ambiguity regarding work procedures; Ambiguity regarding expectations from others; and Lack of certainty about job criteria.

The servant leadership variable has the lowest outer loading value on the humility indicator, which indicates that the humility aspect in servant leadership has the smallest influence compared to other indicators. Humility in leadership reflects a humble attitude, openness to criticism and input, and a willingness to acknowledge one's limitations. Meanwhile, the role ambiguity variable has the lowest outer loading value on the Unclearness of goals or objectives indicator, which means that compared to other aspects of role ambiguity, confusion about the direction or target to be achieved has the smallest influence in reflecting the level of role ambiguity.

Thus, the higher the level of humility possessed by a leader, the lower the level of unclear goals or objectives in the organization. This means that leaders who are humble are more likely to listen and understand the needs of the team, provide clear direction, and create a more open and communicative work environment. This will help employees understand the goals to be achieved, reduce confusion regarding work goals, and increase effectiveness in achieving organizational targets.

b) The Influence of Servant Leadership on Emotional Stability

Hypothesis testing proves that servant leadership has a positive and significant effect on emotional stability. This means that the higher the application of service-based leadership in an organization, the higher the level of emotional stability possessed by individuals in the work environment. The results of the hypothesis test show that servant leadership has a positive and significant effect on emotional stability. These results support previous studies, namely (Kaya & Karatepe, 2020) and (Mahon, 2021) which state that servant leadership increases their emotional stability.

The servant leadership variable has the lowest outer loading value on the humility indicator, which indicates that the humility aspect in servant leadership has the smallest contribution

compared to other indicators. Humility in leadership reflects a humble attitude, openness to criticism and input, and a willingness to acknowledge one's limitations while appreciating the contributions of others. Meanwhile, the emotional stability variable has the lowest outer loading value on the self-confidence indicator, which means that compared to other aspects of emotional stability, an individual's level of confidence in their own abilities has the smallest influence in reflecting a person's emotional stability.

c) The Influence of Role Ambiguity on the Performance of Customs and Excise HR The findings prove that role ambiguity has a negative and positive influence.

significant to HR performance, which means that the higher the level of role ambiguity in the organization, the lower the performance of human resources. Role ambiguity occurs when individuals experience confusion regarding the tasks, responsibilities, or expectations given by superiors or the organization. This ambiguity can cause confusion in decision making, reduce work motivation, and increase stress and dissatisfaction in the workplace. As a result, individuals become less productive, less effective in completing tasks, and have difficulty achieving predetermined targets. This study supports the results of research conducted by (Padmavathi, 2023) showing that role ambiguity significantly and negatively affects job performance.

These results indicate that the higher the level of ambiguity regarding expectations from others, the lower the quality of budget implementation. This means that when individuals in an organization experience confusion regarding the expectations or demands given by superiors, coworkers, or other stakeholders, they will have difficulty in making the right decisions, including in budget management. This ambiguity can lead to a lack of coordination, delays in budget preparation and implementation, and potential inefficiencies in the use of financial resources.

The role ambiguity variable has the lowest outer loading value on the indicator of unclear targets or goals, indicating that this aspect is the lowest factor in reflecting unclear roles in the organization. Meanwhile, the HR performance variable has the lowest outer loading value on the indicator of the speed of completion of the customs and excise process, meaning that this factor has the smallest contribution in reflecting human resource performance compared to other indicators.

These results indicate that the higher the level of ambiguity regarding work targets or objectives, the slower the completion of the customs and excise process. This means that when individuals in an organization do not have a clear understanding of the goals to be achieved, they will have difficulty in setting priorities, taking

d) The Influence of Emotional Stability on Customs and Excise HR Performance

Emotional stability has a positive and significant effect on HR performance, which means that the higher a person's level of emotional stability, the better their performance in the

organization. These results support the research results (Andini, 2023; Johnson et al., 2017; Wihler et al., 2017) stating that emotional stability has an influence on improving HR performance.

The measurement of emotional stability variables is reflected through five indicators, namely the indicator of Confidence in one's own abilities; Optimism; Objectivity; Responsibility; and Rational and realistic thinking. While the HR performance variable is reflected through four indicators, namely the indicator of Speed of completion of customs and excise processes; Achievement of customs and excise receipts; Level of compliance from service users; and Quality of budget implementation.

The emotional stability variable has the lowest outer loading value on the indicator of self-confidence, which indicates that this aspect has the smallest contribution in reflecting a person's emotional stability. Meanwhile, the HR performance variable has the lowest outer loading value on the indicator of the speed of completion of the customs and excise process, which means that this aspect is the weakest factor in reflecting HR performance in this context.

e) The Moderating Influence of Religiosity on the Influence of Role Ambiguity on HR Performance

The results prove that the moderating role of religiosity is not significant in the relationship between role ambiguity and HR performance. This means that religiosity does not have a significant role in reducing the effect of role ambiguity on HR performance in customs and excise. Role ambiguity generally occurs due to a lack of certainty regarding tasks, authority, and work expectations set by the organization. This factor is more related to aspects of management, communication, and work systems than to the religious values held by individuals. In other words, religiosity is not automatically able to provide clarity to ambiguous roles without clear policies and directions from the organization.

The religiosity variable with the highest outer loading value is the indicator of religious knowledge, then the role ambiguity variable with the highest outer loading value is the indicator of ambiguity towards expectations from others, while the HR performance variable with the highest outer loading value is the indicator of budget execution quality. These results indicate that even though someone has high religious knowledge, it is not effective enough in reducing the negative impact of the unclear expectations of others on the quality of budget execution. This means that a deep understanding of religious values has not been able to directly increase the clarity of individual roles in the organization, especially in the context of budget management. When an employee faces unclear expectations from superiors, coworkers, or other stakeholders, they may experience confusion in carrying out their duties, which can ultimately reduce the effectiveness and accuracy of budget management.

f) The Moderating Influence of Religiosity on the Influence of Emotional Stability

on HR Performance

The measurement of religiosity variables is reflected through five indicators, namely the Belief or ideology indicator; Worship or ritualistic practices; Spiritual experience or experimentation; Religious knowledge; Consequences or practice. Then, the measurement of emotional stability variables is reflected through five indicators, namely the Belief in one's own abilities indicator; Optimism; Objectivity; Responsibility; and Rational and realistic thinking. While the HR performance variable is reflected through four indicators, namely the Speed of completion of customs and excise processes indicator; Achievement of customs and excise receipts; Level of compliance from service users; Quality of budget implementation.

The emotional stability variable with the lowest outer loading value is reflected in the indicator of self-confidence, while the HR performance variable shows that the speed of completing the customs and excise process has the lowest outer loading value. On the other hand, the religiosity variable with the lowest outer loading value is found in the belief or ideology indicator. These results indicate that strong beliefs, especially in the aspects of religiosity and ideology, can strengthen the relationship between a person's belief in their own abilities and the speed of completing customs and excise tasks. Individuals who have high beliefs in spiritual values tend to be more confident in facing work challenges, so they are more alert, efficient, and responsible in carrying out their duties. This means that the aspect of religiosity reflected in beliefs or ideology can be a supporting factor that strengthens an individual's self-confidence in working. With increased confidence in their abilities, employees in the customs and excise sector can work more effectively, complete tasks faster, and adapt to the dynamics of regulations and operational demands that continue to develop. Therefore, organizations can consider strengthening religious values as one strategy to improve emotional stability and employee productivity.

4. Conclusion

Servant leadership has a significant negative effect on role ambiguity, which means that the higher the implementation of servant leadership in an organization, the lower the level of role ambiguity felt by employees. Leaders who implement servant leadership tend to provide clear direction, support open communication, and ensure that each individual understands their duties and responsibilities well. With this approach, ambiguity in work expectations, authority, and organizational goals can be minimized. In addition, servant leadership also creates a more supportive work environment, where employees feel more comfortable asking questions and seeking clarification regarding their roles, thereby reducing uncertainty in their work. Thus, these results confirm that service-oriented leadership can be an important factor in increasing role clarity, reducing confusion in job responsibilities, and helping employees work more focused and productively.

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