

The Role of Transformational Leadership and Intellectual Capital in Organizational Learning

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Abstract. *This study is an explanatory research aimed at analyzing the influence of transformational leadership on human capital and organizational learning, as well as examining the mediating role of human capital in the relationship between transformational leadership and organizational learning. The population of the research consists of all human resources at the Customs and Excise Supervision and Service Office Type Madya Pabean A Semarang, consisting of both civil servants (ASN) and non-civil servants, totaling 203 individuals. Based on the Slovin formula, the sample size used in this study was 135 respondents. The sampling technique employed is non-probability sampling with a convenience sampling method, selected due to considerations of time and cost efficiency during data collection. Primary data were collected through a closed-ended questionnaire containing statements related to the research variables. The research instrument utilized a 1–5 Likert scale, ranging from Strongly Disagree to Strongly Agree. The questionnaires were administered personally, allowing respondents to provide answers based on their perceptions. Data analysis was conducted using the Partial Least Square (PLS) method to examine relationships among variables and to assess both direct and indirect effects. The results of the study indicate that transformational leadership has a positive and significant effect on human capital. In addition, transformational leadership is also proven to have a positive and significant effect on organizational learning. Human capital was found to have a positive and significant influence on organizational learning. Furthermore, the study confirms that human capital serves as a mediator in the relationship between transformational leadership and organizational learning.*

Keywords: Capital; Leadership; Learning; Transformational.

1. Introduction

Very rapid changes in work organizations require a learning process to develop and improve behavior, share knowledge and the willingness for employee learning organizations to require the support of organizational leaders who provide opportunities for their subordinates and a supportive organizational cultural climate.(Kim & Park, 2020).

In the face of increasingly disruptive work environments, such as digital transformation, regulatory changes, and various other dynamics, organizational learning is crucial at the Customs and Excise Office. Organizational learning enables the agency to continuously develop and adapt quickly to changes, particularly in the digital era, which demands the implementation of more efficient technology and information systems. Digital transformation, for example, requires enhanced technical skills for human resources (HR) in operating new systems, as well as the ability to understand and utilize data in decision-making. Furthermore, frequent regulatory changes in the customs and excise sector require updated knowledge and skills so that HR can implement the latest policies appropriately and in accordance with applicable regulations.

Organizational learning is not just about improving technical skills, but also about building an adaptive culture, where every member of the organization is ready to face existing challenges. Through continuous learning, employees can be better prepared for change, whether in terms of work procedures, the use of new technologies, or changes in how they interact with stakeholders. At the Customs and Excise Office, organizational learning supports the strengthening of individual and team capacity, enabling them to respond to change with a proactive and innovative attitude, while maintaining optimal service and oversight quality amidst rapid change. Therefore, the development of continuous organizational learning is crucial to ensuring the sustainability and competitiveness of the Customs and Excise Office in facing existing challenges and changes.

Employee participation data in training/education shows fluctuations between 2022 and 2025. In 2022, 391 employees participated in training. However, in 2023, this number experienced a significant 38% decline, to 242 employees. This decline could be due to various factors, such as budget constraints, changes in training policies, or internal organizational transitions. Entering 2024, participation again increased by 12% to 272 employees. Although the increase is not yet significant, this indicates recovery efforts and increased awareness of the importance of employee competency development.

A sharp increase occurs in 2025, when participation jumps to 570 employees, an increase of approximately 110% compared to the previous year. This surge reflects a greater organizational commitment to human resource development, as well as potential budget increases, more diverse training programs, or new policies encouraging active participation in training.

In total, 44 types of training were conducted during this period. It should be noted that some employees participated in more than one type of training, so the total participation does not represent the number of unique individuals, but rather the number of participants.



Figure Trend Graph of Employee Participation in Training/Education and Training from 2022 to 2025

Although employee participation in training and education continues to increase, its implementation is considered suboptimal. This is not only due to the limited and repetitive nature of the training, but also to a number of other factors. Training materials have not been fully adapted to actual needs in the field, making them less relevant to employee tasks and functions. Furthermore, the dominance of e-learning methods with minimal interaction also reduces learning effectiveness. Training planning that is not based on needs analysis leads to repetition of training without adding new value. Furthermore, the use of technology in training is not accompanied by adequate support, resulting in less significant impact. The lack of post-training evaluation also makes training outcomes unmeasurable in terms of improving employee performance.

Organizational learning plays a central role in developing the knowledge and skills essential to operating an effective organization.(AL-Qahtani & Ghoneim, 2013). So that learning must be done both reflectively in practice and from experience.(Argote & Miron-Spektor, 2011; Lin et al., 2022). A learning organization is necessary for employees to develop their ideas, share knowledge and engage in proactive behavior for better ways of doing their jobs.(Argote, 2012). Current issues in organizational learning include: diverse conceptualizations, changing features over time, increasing importance of learning for organizations(Brix, 2019).

The role of leadership is very strategic because leaders are the ones who initiate the idea of goals, plan, organize, and control all organizational resources so that goals can be achieved effectively and efficiently.(Imran et al., 2016).Transformational leadership consists of a deep relationship between leaders and their subordinates that has the potential to influence human resources to carry out orders or work happily without coercion.(Bednall et al., 2018). As part of the Ministry of Finance, which plays a strategic role in maintaining fiscal stability and the national economy, DJBC requires leaders who are able to inspire, motivate, and empower employees to face the challenges of globalization, digitalization, and international trade integration.

Leaders are expected to focus not only on achieving operational targets but also on building a strong shared vision and fostering commitment to the values of integrity, professionalism, and excellent service. By encouraging innovation, creating a work environment that supports continuous learning, and exemplifying ethical leadership, transformational leaders are able to foster collective work spirit and civil servant loyalty.

In addition, transformational leadership style plays an important role in directing institutional transformation towards an organization that is more modern, transparent, and responsive to public needs.(Gagel, 2017)Through effective communication, employee empowerment, and strengthening human resource capacity, transformational leadership drives DBJB to become not only a guardian of the nation's economic borders, but also a strategic partner in the national trade and industrial ecosystem.These leaders have the ability to operate effectively in complex and risky situations, and prepare themselves and their employees to take appropriate action when faced with potential challenges and opportunities.(Wanasida et al., 2021).

Previous research on the influence of transformational leadership on organizational learning still shows a gap in findings. Some studies, such as that conducted by Perez (2021), indicate that leadership style has a significant impact on the learning process in organizations. However, different results were found by(Norisyah Abd Rahim, 2018)which states that transformational leadership has no influence on the formation of learning organizations. This discrepancy in findings indicates an interesting research gap that deserves further study. Therefore, in this study, intellectual capital is proposed as a mediating variable to bridge the relationship between transformational leadership and organizational learning.

Intellectual capital plays a strategic role in strengthening the capacity and competitiveness of the State Civil Apparatus (ASN), particularly in facing the demands of bureaucratic reform and the increasingly complex dynamics of public service delivery. As an intangible asset, intellectual capital encompasses human capital, structural capital, and relational capital, which collectively form the foundation of knowledge, work systems, and relationships that support organizational performance. In the context of ASN, human capital is reflected in employee competence, integrity, and innovation; structural capital is demonstrated through work procedures, information technology, and an organizational culture that supports effectiveness; while relational capital is realized in partnerships with the community and other stakeholders. Optimizing intellectual capital enables ASN to not only carry out administrative tasks but also act as agents of change capable of creating added value, accelerating the digital transformation of government, and sustainably improving the quality of public services.

Human resource management plays a strategic role in effectively managing people to achieve competitive advantage for an organization, with the goal of maximizing employee performance to achieve the company's strategic goals. Training and development are key functions of HR management, with training focused on improving job-relevant technical skills,

while development focuses on strengthening employees' personality, managerial abilities, and leadership potential.

2. Research Methods

The type of research used in this study is explanatory research, which aims to determine the relationship between two or more variables.(Sugiyono, 2018)This research aims to explain hypothesis testing with the aim of confirming or strengthening the hypothesis, which in turn can strengthen the theory used as a basis. In this case, it examines the influence of transformational leadership, human capital, and organizational learning. The data sources in this study include primary and secondary data. Primary data is data obtained directly from the object.(Nazir, 2014)The study's primary data includes transformational leadership, human capital, and organizational learning. Secondary data is obtained from third parties. This data includes employee numbers, job performance, and other data related to the variables studied.

3. Results and Discussion

3.1. Respondent Description

Respondent description analysis provides an important foundation in data analysis because it allows researchers to understand the characteristics of respondents involved in the study. The research was carried out by distributing research questionnaires on October 3-10, 2025 to 135 employees of the Semarang Type A Customs and Excise Supervision and Service Office. The results of the distribution of research questionnaires obtained 135 questionnaires that were completely filled out and could be processed. The description of respondents in this case can be presented according to the characteristics of the respondents presented as follows:

1) Gender

The description of the characteristics of research respondents based on gender factors can be presented as follows.

Table Respondent Characteristics Data by Gender

Gender	Frequency	Percentage
Man	98	72.6
Woman	37	27.4
Total	135	100.0

Source: Data processing results, 2025.

Based on Table it can be seen that the majority of respondents were male, 98 (72.6%), while female respondents numbered 37 (27.4%). This composition indicates that male employees dominate the staffing structure at the Semarang Type A Customs and Excise Supervision and Service Office. Male dominance is common in agencies with intensive fieldwork and operational demands. This condition can affect work dynamics, particularly in aspects such as

discipline, physical endurance, and a leadership style that tends to be more task-oriented. However, female involvement remains significant and has the potential to strengthen aspects of accuracy, administrative compliance, and service quality.

2) Age

The characteristics of the employees who were respondents in this study can be explained based on age factors as follows.

Table Respondent Characteristics Data by Age

Age	Frequency	Percentage
21 - 30 years old	46	34.1
31 - 40 years old	58	43.0
41 - 50 years old	19	14.1
51 - 60 years	12	8.9
Total	135	100.0

Source: Data processing results, 2025.

The data presented in Table shows that the age composition indicates that respondents are dominated by employees aged 31–40 years, amounting to 58 (43.0%), followed by those aged 21–30 years, amounting to 46 (34.1%), then the 41–50 age group, amounting to 19 (14.1%), and 51–60 years, amounting to 12 (8.9%). This distribution indicates that the employee structure is in an optimal productive age phase. Employees aged 31–40 years usually have sufficient experience and stability in work, thus encouraging increased analytical skills and professionalism. The large number of young employees aged 21–30 years also adds positive dynamics in the form of innovation, agility, and speed of adaptation to changes in work systems and new technologies. Meanwhile, senior employees in the age group above 40 years contribute through experience and deeper organizational knowledge.

3) Last education

The characteristics of the employees who were respondents in this study can be explained based on the last educational factor as follows.

Table Respondent Characteristics Data According to Last Education

Education	Frequency	Percentage
High School/Vocational School	3	2.2
Diploma	53	39.3
S1	62	45.9
S2	17	12.6
Total	135	100.0

Source: Data processing results, 2025.

Based on their educational level, the majority of respondents had a bachelor's degree (62) (45.9%), followed by diploma (53) (39.3%), master's degree (17) (12.6%), and high school/vocational school (3) (2.2%). The high proportion of employees with bachelor's and diploma degrees indicates that the office's human resources possess sufficient academic

capacity to carry out complex technical and administrative tasks. The presence of employees with master's degrees provides added value in the form of stronger strategic analytical skills and managerial competencies. Overall, this relatively high level of education is an important asset in supporting organizational performance, especially in facing modern challenges such as service digitalization, data processing, and the development of analysis-based operational policies.

4) Years of service

The characteristics of the employees who were respondents in this study can be explained based on the length of service factor as follows.

Table Respondent Characteristics Data According to Length of Service

Years of service	Frequency	Percentage
< 5 years	6	4.4
5 - 10 years	59	43.7
11 - 15 years	57	42.2
16-20 years	10	7.4
>20 years	3	2.2
Total	135	100.0

Source: Primary Data Processing Results, 2025.

Based on the length of service factor, the data in Table 4.4 shows that the majority of respondents are in the 5–10 year category (59 (43.7%)), followed by 11–15 year categories (57 (42.2%)). Meanwhile, employees with <5 years of service numbered 6 (4.4%), 16–20 years of service numbered 10 (7.4%), and >20 years numbered 3 (2.2%). This distribution shows that the majority of employees have worked for quite a long time and have strong institutional experience. A 5–15 year tenure is generally synonymous with a period of optimal productivity, where employees have mastered procedures, regulations, and organizational culture. The small number of employees with very long tenure (>20 years) indicates a fairly good regeneration. This finding means that aggregate performance quality tends to be stable, because high work experience usually correlates with work accuracy, decision-making ability, and compliance with applicable procedures.

The research data was obtained from questionnaires, which included respondents' responses to the variables in this study. Information regarding respondents' tendencies in responding to the indicators used to measure the research variables can be obtained through descriptive analysis. The data was explained by assigning a weighted assessment to each statement in the questionnaire.

Respondents' assessments in the questionnaire were given on a Likert scale of 1-5, namely: Strongly Agree (SS) with a score of 5, Agree (S) with a score of 4, Quite Agree (CS) with a score of 3, Disagree (TS) with a score of 2, and Strongly Disagree (STS) with a score of 1. Furthermore, from this scale, the data will be grouped into three categories. To determine the score criteria for each group, it can be calculated as follows:(Sugiyono, 2017):

Highest score = 5

Lowest score = 1

Range = Highest score – lowest score = 5 - 1 = 4

Class interval = Range / number of categories = 4/3 = 1.33

Based on the size of the class interval, the criteria for the three categories are: low category, score = 1.00 – 2.33, medium category, score = 2.34 – 3.66 and high/good category, with a score of 3.67 – 5.00. The complete calculation results for each indicator are presented below:

Tabell DesResearch Variable Thesis

No	Variables and indicators	Mean	Standard Deviation
1	Transformational leadership	4.06	
	a. Ability to create a harmonious work environment,	4.06	0.86
	b. Encourage empowerment of subordinates,	3.99	0.90
	c. Acting based on a system of values that is believed in,	4.03	0.86
	d. Encourage continuous development of capabilities,	3.96	0.88
	e. Have the ability to handle complex situations	3.99	0.89
2	Human capital	4.18	
	a. Knowledge,	4.21	0.74
	b. Skills,	4.19	0.72
	c. Experience,	4.12	0.69
	d. Creativity,	4.19	0.75
	e. Innate abilities	4.16	0.71
	f. Health.	4.20	0.73
3	Organizational learning	4.18	
	a. System Thinking,	4.27	0.76
	b. Mental Models,	4.19	0.67
	c. Personal mastery	4.20	0.69
	d. Team learning	4.15	0.73
	e. Building Shared Vision	4.08	0.72

The data presented in Table above shows that the overall average of the Transformational Leadership variable is in the high category with a mean value of 4.01, indicating that employee perceptions of the implementation of transformational leadership are good and consistent. The indicator with the highest value is the Ability to create a harmonious work environment (X1_1) with a mean of 4.06, which illustrates that leaders are considered capable of providing enthusiasm, vision, and encouragement that motivates employees in their work. Conversely, the indicator with the lowest value is Encouraging continuous development of capabilities (X1_4) with a mean of 3.96, although it remains in the high category. These findings indicate that although leadership communication is good, this area still has room for improvement, especially in terms of delivering clearer directions, two-way interactions, and consistency of

information. Overall, high levels of transformational leadership have the potential to increase employee internal motivation, willingness to change, and their commitment to supporting organizational goals.

The Human Capital variable showed an excellent average with a mean value of 4.18, falling within the high category. This indicates that employees possess sufficient competence, skills, experience, and personal capacity to support organizational performance. The indicator with the highest value was Knowledge (Y1_1) with a mean of 4.21, indicating that employees felt they possessed strong technical and administrative knowledge. Meanwhile, the indicator with the lowest value was Experience (Y1_3) with a mean of 4.12, although it remained in the high category. These findings indicate that employee adaptability can still be improved, particularly in the face of changes in policies, digital systems, and operational dynamics. In general, high Human Capital quality reflects the strength of an organization's human resources in terms of core competencies, thereby supporting operational effectiveness and service quality.

The Organizational Learning variable average is in the high category with a mean of 4.18, indicating that the process of collective learning, knowledge sharing, and capacity building in the work environment has been running well. The indicator with the highest value is Mental Models (Y2_1) with a mean of 4.27. This indicates that the organization is quite responsive in evaluating past events and using them as a reference for improving policies and procedures. The indicator with the lowest value is Building Shared Vision (Y2_5) with a mean of 4.08, which although in the high category, indicates that operational innovation is still not optimal and requires more systematic encouragement. These findings overall reflect that the learning culture in the office environment has grown well, but increasing creativity and innovation needs to be continuously improved to support more adaptive and modern organizational changes.

In the structural model analysis or inner model, hypothesis testing can be carried out using the t-statistic test. The test results can be seen from the output of the structural model in the significance of the loading factor that explains the influence of the transformational leadership construct on organizational learning through the mediation of human capital as an intervening variable.

In this case, data processing was performed using SmartPLS v4.1.0 software. The results of this data processing are shown in the following image:

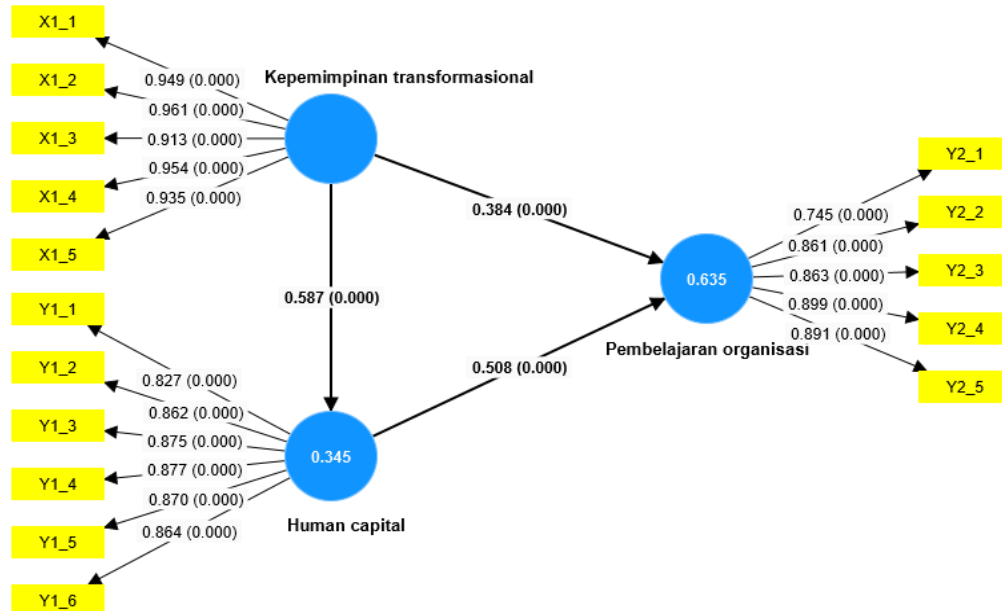


Figure Inner Model SEM-PLS

Source: Results of data processing with Smart PLS 4.0 (2025)

1) Direct Influence Analysis

Research hypothesis testing was conducted to determine whether the hypothesis was accepted or not. The testing procedure was carried out by comparing the calculated t-test with the t-table, assuming that the calculated t-test is greater than the t-table. The t-table value for a 5% significance level is 1.96. The following table shows the results of the test of influence between variables using Partial Least Squares analysis.

Table Path Coefficients Direct Influence

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Human capital -> Organizational learning	0.508	0.508	0.082	6,174	0.000
Transformational leadership -> Human capital	0.587	0.587	0.059	9,939	0.000
Transformational leadership -> Organizational learning	0.384	0.386	0.080	4,789	0.000

Source: Results of data processing with Smart PLS 4.1.0 (2025)

Based on the results of the data processing presented above, the testing for each research hypothesis can be explained further, namely:

a. Hypothesis Testing 1:

Based on the test results, the original sample estimate value of the influence of

transformational leadership on human capital was 0.587. This value indicates that transformational leadership has a positive influence on human capital. The t-test value of $9.939 > t_{table} 1.96$ and the significance value of $p(0.000) < 0.05$, thus proving that there is a positive and significant influence of transformational leadership on human capital. Thus, the first hypothesis stating that "The better the transformational leadership, the better the human capital" can be accepted.

b. Hypothesis Testing 2:

In testing hypothesis 2, the original sample estimate value of the influence of transformational leadership on organizational learning was 0.384. This value indicates that transformational leadership has a positive effect on organizational learning. This result is also supported by the t-test value obtained of $4.789 > t_{table} 1.96$ and the significance value of $p(0.000) < 0.05$, so it can be said that there is a positive and significant influence of transformational leadership on organizational learning. Thus, the second hypothesis which states that "The better the transformational leadership, the better the organizational learning process" can be accepted.

c. Hypothesis Testing 3:

The results of the hypothesis testing show that the original sample estimate value of the influence of human capital on organizational learning is 0.508, which means that Intellectual Capital has a positive effect on organizational learning. These results are supported by the t-test value of $6.174 > t_{table} 1.96$ and the significance value of $p(0.000) < 0.05$, so it can be said that Human capital has a positive and significant influence on organizational learning. Thus, the third hypothesis which states that "The better the human capital, the better the organizational learning." can be accepted.

A summary of the results of the hypothesis testing in this study is presented in full in table.

2) Analysis of the Indirect Influence of Transformational Leadership on Organizational Learning through Human Capital Mediation

These influences are depicted in the following path diagram:

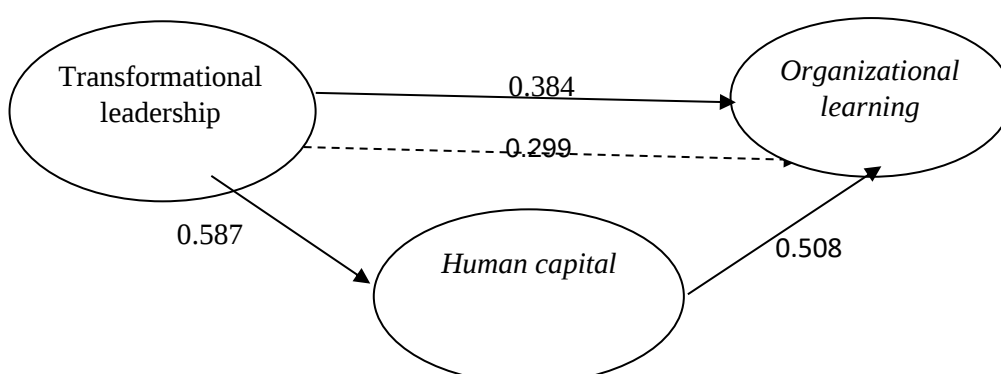
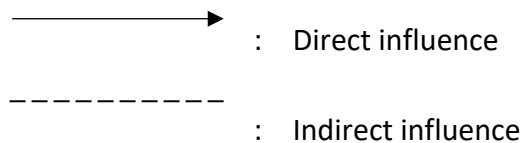


Figure Path Coefficient of the Influence of Transformational Leadership on Organizational Learning through Human Capital

Information :



In this case, the indirect effect test was conducted to determine the indirect influence of the Transformational Leadership variable on the Organizational Learning variable through the intervening variable, namely Human Capital. The results of the indirect effect test from the calculations using SmartPLS are presented in the following table.

Table Indirect Effect Test Results

	Original sample	T statistics	P values	Information
Transformational leadership -> Human capital -> Organizational learning	0.299	5,515	0.000	Significant

Source: Results of data processing with Smart PLS 4.1.0 (2025)

The test results show that the coefficient value of the mediation path influence of Transformational Leadership on Organizational Learning through Human Capital is 0.412. This value indicates a positive influence of Transformational Leadership on Organizational Learning through increasing employee Human Capital. This influence is strengthened by the t-test value of 8.519 > t table 1.96 and the significance value of p (0.000) < 0.05, so it can be concluded that the mediation influence is significant.

3.2. Discussion

1) The influence of transformational leadership on Human Capital.

Transformational leadership has been shown to have a positive and significant impact on human capital. Several previous studies indicate a strong link between transformational leadership and organizational learning. (Begum et al., 2020; Kim & Park, 2020b; Moghaddam, 2024; Xie, 2019).

Transformational leadership in this study it was measured from the reflection of five indicators namely indicators The ability to create a harmonious work environment, encourage empowerment of subordinates, act based on a system of values that is believed in, encourage continuous development of capabilities, and have the ability to handle complex situations. These five aspects have been proven to be able to increase human capital.in this study it was

measured from six indicators namely indicators Knowledge, Skills, Experience, Creativity, Innate Abilities and Health.

The Servant Leadership variable shows that the indicator with the highest outer loading value is the encouragement to empower subordinates. This finding indicates that a leader's ability to provide space, support, and trust for subordinates to take initiative and develop their potential is the strongest aspect reflecting servant leadership. On the other hand, in the Human Capital variable, the indicator with the highest outer loading value is creativity. This relationship indicates that the more effectively a leader encourages empowerment, the more employee creativity increases in generating new ideas, innovations, and solutions that are more adaptive to organizational needs.

Meanwhile, the indicator with the lowest outer loading value for the Servant Leadership variable is acting based on a believed value system, which reflects the leader's consistency in implementing moral and ethical values. Meanwhile, for the Human Capital variable, the lowest indicator is knowledge. Although both have the lowest values, the analysis still shows that when leaders increasingly consistently act according to their values, employee knowledge levels also increase. This explains that the moral example of leaders continues to play a significant role in stimulating the learning process, increasing understanding, and strengthening employee knowledge base, thus enabling the continued development of Human Capital.

2) The influence of transformational leadership on organizational learning.

Transformational leadership has been shown to have a positive and significant influence on organizational learning. The results of previous research show that transformational leadership has a positive and significant influence on intellectual capital in organizations. (Khoshnaw & Karadaş, 2024).

Transformational leadership in this study it was measured from the reflection of five indicators namely indicators The ability to create a harmonious work environment, encourage empowerment of subordinates, act based on a system of values that is believed in, encourage continuous development of capabilities, have the ability to handle complex situations. These five aspects have been proven to be able to improve organizational learning. in this study it was measured from the reflection of five indicators namely indicators *Systems Thinking*, *Mental Models*, *Personal mastery*, *Team learning* and *Building Shared Vision*

The Servant Leadership variable shows that the indicator with the highest outer loading value is the leader's ability to encourage empowerment of subordinates. Meanwhile, in the Organizational Learning variable, the indicator with the highest value is Team Learning. This finding illustrates that the stronger a leader's drive to empower subordinates, the more optimal the team learning process within the organization. In other words, an empowering leadership style creates a collaborative work environment that makes it easier for teams to share knowledge, evaluate work practices, and increase their collective learning capacity.

On the other hand, the indicator with the lowest outer loading value in the Servant Leadership variable is the aspect of acting based on a believed value system. In the Organizational Learning variable, the indicator with the lowest value is Systems Thinking. These results indicate that when leaders are able to behave consistently with their core values, the organization's ability to think systemically also increases. This means that a leader's value consistency can be the foundation for developing a more holistic perspective within the organization, where each member is able to see the interconnections between processes, understand the overall impact of decisions, and manage change with a more strategic perspective.

3) The influence of human capital on organizational learning.

Human capital has been shown to have a positive and significant influence on organizational learning. Several studies have shown that components of intellectual capital, such as human, structural, and relational capital, contribute significantly to the formation of an effective learning culture within an organization. (Asif, 2020; Kaiser & Kragulj, 2015; Piber et al., 2019; Shami & Nastiezaie, 2019).

Measurement of human capital in this study it was measured from six indicators namely indicators Knowledge, Skills, Experience, Creativity, Innate Ability and Health. These five aspects have been proven to be able to improve organizational learning. In this study it was measured from the reflection of five indicators namely indicators *Systems Thinking*, *Mental Models*, *Personal mastery*, *Team learning* and *Building Shared Vision*.

The Human Capital variable shows that the indicator with the strongest contribution is creativity. This indicates that an individual's ability to generate new ideas, innovate, and identify opportunities in various situations is a key aspect in shaping the overall quality of Human Capital. On the other hand, the Organizational Learning variable has the highest outer loading value for the team learning indicator, reflecting the importance of the ability to learn together, share experiences, and build collaboration among employees. These findings indicate that the higher the level of individual creativity, the stronger the team learning process within the organization. In other words, creativity plays a key role in creating an effective collective learning environment.

Meanwhile, the indicator with the lowest contribution to the Human Capital variable is knowledge. Despite its lowest value, knowledge remains a crucial foundation for individual capacity development. For the Organizational Learning variable, the systems thinking indicator has the lowest outer loading value. However, systemic thinking skills still play a significant role in holistically viewing problems and understanding the interrelationships between processes within the organization. These results indicate that increased individual knowledge is followed by increased systemic thinking skills. This means that the broader and deeper the knowledge possessed, the better the individual understands patterns, structures, and cause-and-effect relationships within the organization, ultimately strengthening the overall organizational learning process.

4) The mediating role of human capital in the influence of transformational leadership on Organizational Learning.

The quality of organizational learning will improve if leaders not only demonstrate transformational behavior but also optimally develop employee human capital. These findings indicate that transformational leadership enhances organizational learning more effectively by strengthening human capital. Inspirational and empowering leaders can create more competent, adaptive, and competitive employees, ultimately increasing the organization's capacity for learning, self-improvement, and innovation. These findings confirm that the Customs and Excise Office will be better able to face policy dynamics, technological changes, and environmental pressures if transformational leadership is implemented consistently and accompanied by continuous intellectual capital development.

4. Conclusion

This study concludes that strengthening creativity and improving the quality of individual knowledge are important strategies for promoting effective organizational learning, both through team learning and systems thinking. These findings underscore the need for organizations to comprehensively develop human resource capacity to address the challenges and dynamics of an ever-evolving work environment. The results of the hypothesis testing indicate that all hypotheses are proven: Transformational leadership has been proven to have a positive and significant influence on human capital. Transformational leadership has been shown to have a positive and significant influence on organizational learning. Intellectual Capital has been shown to have a positive and significant influence on organizational learning. Transformational leadership mediates the influence of organizational learning through human capital. The quality of organizational learning will improve if leaders not only demonstrate transformational behavior but also optimally develop employees' human capital or intellectual capital.

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