



Analysis Of The Influence Of Digital Transformation As A Mediator On Digital Leadership, Organizational Commitment, And Job Satisfaction In The Tax Court Secretariat

Muhammad Amir Hafizh ¹⁾; Fanny Martdianty ²⁾

¹⁾Study Program of Management Faculty Of Economics and Business, Universitas Indonesia, Indonesia

²⁾ Department of Management, Faculty Of Economics and Business, Universitas Indonesia, Indonesia

Email: ¹⁾ aamirhafizhh@gmail.com

How to Cite :

Hafizh, M, A., Martdianty, F. (2026). Analysis Of The Influence Of Digital Transformation As A Mediator On Digital Leadership, Organizational Commitment, And Job Satisfaction In The Tax Court Secretariat. EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 14(4). DOI: <https://doi.org/10.37676/ekombis.v14i4>

ARTICLE HISTORY

Received [18 February 2026]

Revised [05 October 2026]

Accepted [10 October 2026]

KEYWORDS

Digital Leadership, Digital Transformation, Organizational Commitment, Job Satisfaction, Public Organization.

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ABSTRACT

This study aims to analyze the influence of digital leadership on organizational commitment and job satisfaction, as well as to examine the mediating role of digital transformation in these relationships. The research was conducted among 232 employees working at the Secretariat of the Tax Court. Data were processed using structural equation modelling with the partial least squares (SEM-PLS) approach. The results indicate that all hypotheses are supported, and digital transformation plays a role as a partial mediator in the relationship between digital leadership and both organizational commitment and job satisfaction. This is evidenced by the significance and positive direction of both direct and indirect effects. These findings highlight the importance of digital transformation in strengthening the impact of digital leadership on organizational commitment and employee job satisfaction.

INTRODUCTION

The development of digital technology in the era of Industry 4.0 has become a major catalyst for changes in the way organizations operate, including the public sector, which is now required to transform in order to enhance efficiency, transparency, and service quality. Digital transformation in the public sector is no longer limited to the adoption of new technological tools, but rather encompasses comprehensive reforms in organizational structures, work processes, and organizational culture to align with contemporary demands. Globally, 87% of United Nations member states have implemented digitalization initiatives in public services, while the COVID-19 pandemic significantly accelerated the adoption of digital systems across many government institutions (UN, 2020). Indonesia has also experienced notable progress, as reflected in the improvement of its e-Government Development Index (EGDI) ranking from 88th

to 77th between 2020 and 2022. Regulatory support has been further strengthened through Presidential Regulation No. 82 of 2023 and the signing of cross-ministerial commitments in 2024 aimed at establishing an integrated GovTech Indonesia ecosystem. These developments demonstrate the government's strong commitment to promoting comprehensive digital transformation.

These changes have led public organizations to shift from conventional work systems toward more integrated and efficient digital approaches (Baptista et al., 2020). Organizations that were previously rigid and manual have increasingly adopted digital tools for administration, information systems, and participatory public platforms. From an academic perspective, digital transformation is not merely the use of technology, but rather a strategic integration of digital solutions into all organizational elements that influence operations and organizational value (Alzarooni et al., 2024; Butt, 2020). Such transformation has significant implications for internal organizational dynamics, particularly in shaping employees and leaders' perceptions of their work. In this context, two key psychological variables—organizational commitment and job satisfaction—become critical in ensuring the success of digitalization in the public sector. Employees who are satisfied with their work and emotionally attached to their organization tend to be more adaptive and contribute positively to the transformation process. Conversely, inadequate implementation of digital technologies may lead to resistance, thereby hindering the success of digital transformation initiatives.

Organizational commitment, particularly affective commitment, reflects the extent to which employees feel emotionally attached to their organization and are motivated to support the achievement of organizational goals (Orabi et al., 2024; Allen & Meyer, 1991). Job satisfaction, on the other hand, is closely associated with employee motivation, retention, and performance. Previous studies across various countries indicate that factors such as compensation, promotion opportunities, relationships with supervisors, and the digital work environment significantly influence job satisfaction (Andrade & Westover, 2023; Rukh et al., 2015). Digital transformation has altered work patterns and reshaped employee expectations toward organizations, including aspects related to work flexibility, system efficiency, and work-life balance. This underscores the importance of systematically examining how digitalization affects employees' work experiences, particularly within public sector organizations that are characterized by bureaucratic structures and distinct organizational cultures.

Amid these changes, leadership plays a strategic role in guiding organizations through the digital transformation process. Digital leadership, as distinct from traditional leadership, emphasizes the effective use of technology, innovation capability, and flexibility in responding to disruption (A'ali & Masmoudi, 2022; Wahid & Zulkifli, 2021). Digital leaders not only promote the utilization of technology but also foster an organizational culture that is open to learning and innovation. In the context of public organizations, digital leadership is considered capable of strengthening employee commitment and job satisfaction through the integration of digital values into organizational strategies and operations (Qiao et al., 2024; Raed et al., 2023). Accordingly, digital leadership is believed to have not only a direct impact on employee behavior but also an indirect influence through the success of digital transformation as a mediating process. Therefore, further exploration of the relationships among these variables within public sector organizations is essential.

As one of the public organizations under the Supreme Court, the Tax Court has initiated digital transformation efforts through Regulation PER-1/PP/2023 concerning Tax Dispute Administration and Electronic Court Proceedings. The implementation of this policy involves the Secretariat of the Tax Court as the primary executor of administrative digitalization through the development of the E-Tax Court application. This application includes features such as e-Registration, e-Filing, e-Litigation, e-Decisions, and e-Dashboard, which aim to accelerate dispute resolution processes and improve operational efficiency. Available data indicate improvements in case resolution performance, with a significant upward trend in the number of cases decided

between 2020 and 2024. Nevertheless, empirical evaluations of the impact of this digital transformation on organizational behavior particularly employee commitment and job satisfaction remain limited. The absence of such evidence represents a research gap that needs to be addressed, especially to better understand the factors that determine the success of digitalization in public sector organizations.

LITERATURE REVIEW

Job Satisfaction

Job satisfaction is a central concept in organizational studies that has evolved since the early twentieth century. Beginning with Elton Mayo's Hawthorne studies emphasizing social factors in productivity, the concept expanded through Maslow's hierarchy of needs and Herzberg's two-factor theory distinguishing motivators from hygiene factors (Herzberg, 1959; Maslow, 1943). Cognitive approaches further enriched the understanding of job satisfaction through Adams equity theory and Vroom's expectancy theory. In contemporary definitions, job satisfaction reflects individuals' subjective evaluations of their work, encompassing emotional and cognitive aspects such as loyalty, meaningfulness of work, and value congruence. With technological advancements, job satisfaction is influenced not only by traditional factors but also by digitalization, which demands work flexibility, technological skills, and work-life balance. In the public sector, job satisfaction contributes to service quality and bureaucratic efficiency while also facing digital challenges such as technostress and resistance to change. This study measures job satisfaction using indicators developed by Phuong and Vinh (2020), including pride, enjoyment at work, and intention to remain in the organization.

Organizational Commitment

Organizational commitment refers to the psychological bond between individuals and their organization and has been examined since Becker's (1960) side-bet theory, which suggests that individuals remain with organizations due to personal investments. Meyer and Allen's (1991) three-component model affective, continuance, and normative commitment has remained the dominant framework in commitment studies. This study focuses on affective commitment, which reflects emotional attachment, alignment with organizational values, and the desire to continue contributing. This study adopts indicators developed by Qiao et al. (2024) to measure affective commitment, including emotional attachment, loyalty, and personal identification with the organization. Indicators such as pride, sense of belonging, and intention to pursue a career within the organization reflect the depth of employees' affective commitment. In the context of the Tax Court Secretariat, understanding organizational commitment is essential to ensuring effective technology adoption and fostering a collaborative, transformation-ready organizational culture.

Digital Transformation

Digital transformation is a strategic and multidimensional process involving the adoption of digital technologies to fundamentally alter how organizations operate, interact, and create value. Rooted in Rogers (1995) diffusion of innovation theory, the concept has evolved to encompass broader changes in organizational strategy, structure, processes, and culture, as articulated by Westerman et al. (2019) and Vial (2019). Digital transformation extends beyond the use of advanced technologies such as artificial intelligence, the Internet of Things, and cloud computing; it also requires organizational identity restructuring and shifts in work values. In the public sector, the concept of Government 4.0 emphasizes data-driven governance and digital service delivery to enhance transparency, efficiency, and public participation. However, challenges such as employee resistance, infrastructure limitations, and insufficient digital literacy often hinder successful implementation.

This study measures digital transformation using five indicators proposed by Qiao et al. (2024): commitment to digitalizing work processes, cross-source data integration, utilization of technology in service delivery, enhancement of digital service quality, and open information sharing.

Digital Leadership

Digital leadership represents an evolution of transformational leadership theory, emphasizing leaders' ability to guide technology-driven change. Originating from Bass (1985) transformational leadership concepts, digital leadership integrates visionary leadership with technological competence. Digital leaders are expected to manage change, cultivate innovative cultures, and strategically leverage technology to achieve organizational goals. Türk (2023) highlights that digital leaders must integrate values, strategy, and ethics when managing the societal impacts of digitalization. In practice, digital leaders must demonstrate technological competence, inspire employees, and foster adaptive and collaborative work environments. In the public sector, digital leadership plays a critical role in driving bureaucratic digitalization, improving service efficiency, and reducing resistance to change. This study measures digital leadership using five indicators developed by Qiao et al. (2024): raising awareness of technological risks, enhancing employees' technological understanding, establishing digital ethics standards, reducing innovation resistance through education, and encouraging employee support for organizational vision.

Digital Leadership and Organizational Commitment

In the continuously evolving digital era, digital leadership has become a main pillar in shaping organizational and individual behavior within modern work environments. Based on the study conducted by Gunawan et al. (2023), it was found that digital leadership has a significant influence on organizational commitment, particularly in building employees' affective commitment. Leaders who are able to strategically utilize digital technology tend to create a stronger sense of belonging, trust, and loyalty among employees through transparency, open communication, and the reinforcement of organizational values. The study by Qiao et al. (2024) also shows that digital leadership enhances employees' emotional attachment to the organization, especially through support for digital adaptation and change management. In addition, Li et al. (2024) revealed that digital leadership also has a positive impact on new employees in the process of organizational culture integration. Thus, it can be concluded that digital leadership is not only a managerial tool, but also a strategic resource in enhancing organizational commitment. Based on these findings, the following hypothesis is formulated:

H1. Digital Leadership has a positive effect on Organizational Commitment.

Digital Leadership and Job Satisfaction

Furthermore, the aspect of digital leadership has also been proven to play an important role in shaping employee job satisfaction. Lasiny et al. (2021) emphasized that leaders with a digital approach tend to create more collaborative and responsive working relationships, which in turn increase work comfort. In the study by Raed et al. (2023), it was found that a digital leadership style encourages the creation of an adaptive work environment that supports employees' psychological well-being. This is reinforced by Tanucan et al. (2022), who asserted that high employee job satisfaction contributes positively to overall organizational performance achievement. Studies by Eliyana et al. (2019) and Rawashdeh et al. (2020) further strengthen the argument that leadership sensitive to digital dynamics creates a flexible and motivating work climate, through the provision of technological facilities and work patterns that align with the needs of today's employees. Based on these findings, the following hypothesis is formulated:

H2. Digital Leadership has a positive effect on Job Satisfaction.

Digital Leadership and Digital Transformation

Digital leadership also has a strategic role in encouraging the occurrence of digital transformation within organizations. Along with technological development, the role of leaders has shifted from merely controllers to facilitators of change and guides of digitalization (Matt et al., 2015). The study by Tanniru et al. (2018) states that digital leadership is an important framework for understanding digital transformation as a complex process that requires full support from top management. Qiao et al. (2024) state that digital leaders must be able to ensure efficiency in technology adoption and develop collaborative work networks in responding to digitalization dynamics. Leaders' support for digital transformation also creates direction and an innovative culture that is adaptive to technological change. This is also in line with the research by Ly (2024), which states that digital leadership not only creates adaptive strategies, but also shapes organizational readiness in responding to transformation challenges. The study by Yusuf et al. (2023) in the public sector strengthens the evidence that digital leadership has a tangible contribution to improving the effectiveness of digital transformation. Based on these findings, the following hypothesis is formulated:

H3. Digital Leadership has a positive effect on Digital Transformation.

Digital Transformation and Organizational Commitment

Digital transformation is not only an outcome of effective leadership, but also has a significant impact on employee engagement in the form of affective commitment. In the study by Mergel et al. (2019), digital transformation was identified as a key driver of sustainability development and growth in modern organizations. Systemically integrated digital transformation, encompassing technical, social, and organizational culture aspects, will create a higher sense of connectedness and belonging among employees (Saarikko et al., 2020). Findings from Najm et al. (2023) confirm that digital transformation supports sustainability principles and organizational values, thereby strengthening employee loyalty. Qiao et al. (2024) also state that effective digital transformation strengthens affective commitment through increased transparency, collaboration, and work flexibility. Based on these findings, the following hypothesis is formulated:

H4. Digital Transformation has a positive effect on Organizational Commitment.

Digital Transformation and Job Satisfaction

From another perspective, digital transformation has also been proven to have a strong relationship with the level of job satisfaction. Mergel et al. (2019) stated that digitalization provides opportunities for organizations to create flexible and empowering workspaces. Technologies such as cloud computing, big data, and mobile applications enable work to be carried out more efficiently and comfortably. Nwankpa and Roumani (2016) added that efficiency improvements through technology also enhance employees' sense of being valued and job satisfaction. Beyond efficiency, a digital work environment also supports collaboration and healthier relationships among employees, reduces work isolation, and creates stronger team engagement. Mukherjee and Ahmad (2023) also highlighted that digital transformation helps create better work-life balance and improves the quality of management systems. Ivascu et al. (2024) and Raed et al. (2023) reinforce that digital transformation reduces work stress and creates a more positive work experience. Based on these findings, the following hypothesis is formulated:

H5. Digital Transformation has a positive effect on Job Satisfaction.

Mediation of Digital Transformation in The Relationship between Digital Leadership and Organizational Commitment

Not only as an independent variable, digital transformation also acts as a mediating variable that bridges the influence of digital leadership on organizational commitment. Research by Qiao

et al. (2024) states that digital leadership indirectly enhances organizational commitment through digital transformation mechanisms. Leaders who are competent in the digital domain are able to encourage structural and cultural changes that lead to stronger employee commitment. Braojos et al. (2024) mention that the synergy between digital leadership, technological capabilities, and a digital learning culture fosters employees' emotional attachment to the organization. Digital transformation strengthens the effects of digital leadership, not only as an outcome, but also as a means of shaping loyalty and pride toward the organization. Based on these findings, the following hypothesis is formulated:

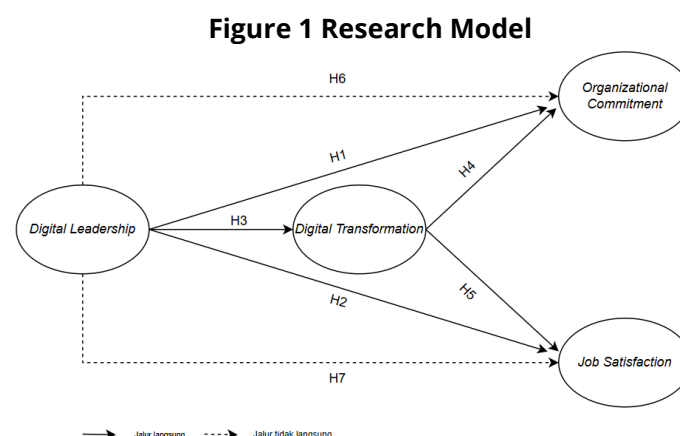
H6. Digital Transformation mediates the relationship between Digital Leadership and Organizational Commitment.

Mediation of Digital Transformation in The Relationship between Digital Leadership and Job Satisfaction

Similarly, digital transformation serves as a mediator in the relationship between digital leadership and job satisfaction. Studies by Qiao et al. (2024) and Morgül and Findikli (2023) emphasize that digital leadership shapes a work culture that supports technological change, which ultimately creates a more flexible and enjoyable work environment. Although explicit research on this mediating role is still limited, several studies such as Gyamerah et al. (2025) and Yusuf et al. (2023) show that the success of digital transformation cannot be separated from the drive of effective digital leadership. Through digitalization, organizations can reduce manual work pressure, accelerate workflows, and increase time flexibility, which ultimately creates higher job satisfaction (Ivascu et al., 2024; Mukherjee & Ahmad, 2023; Raed et al., 2023). Based on these findings, the following hypothesis is formulated:

H7. Digital Transformation mediates the relationship between Digital Leadership and Job Satisfaction.

Due to the research that is being conducted, the authors reconstructs the research model into a conceptual framework as illustrated in Figure 1.



Source: Data Processed, 2025

METHODS

This research adopts a conclusive quantitative design with a descriptive cross-sectional approach, which allows data collection to be conducted once within a single period to observe organizational phenomena as they occur. Primary data were collected through structured questionnaires distributed to employees with direct experience in the digitalization process, using an online self-administered questionnaire. Meanwhile, secondary data were obtained from internal organizational documents to enhance contextual understanding of the ongoing digital transformation.

The research population consisted of 420 employees. The sample was determined using purposive sampling and the Slovin formula with a 5% margin of error, resulting in a minimum of 205 respondents. This number was further validated using the item-to-response ratio approach, which required a minimum of 220 respondents. The final dataset comprised 232 valid responses (Hair et al., 2021). Instrument testing was conducted in three stages, namely wording test, pre-test, and main test, to ensure validity and reliability. Validity was assessed using the Kaiser-Meyer-Olkin (KMO) measure, Measure of Sampling Adequacy (MSA), and component matrix, while reliability was evaluated using Cronbach's Alpha. Preliminary analysis also included frequency distribution to describe respondents demographic characteristics and response patterns.

To examine the relationships among variables, Partial Least Squares-Structural Equation Modeling (PLS-SEM) was employed using SmartPLS software. PLS-SEM was selected due to its suitability for confirmatory models with a moderate sample size and its ability to operate without the assumption of normal data distribution. The model analysis was conducted in two main stages: evaluation of the measurement model (outer model) and evaluation of the structural model (inner model). The measurement model was assessed using outer loadings, Composite Reliability, Average Variance Extracted (AVE), and the Heterotrait-Monotrait Ratio (HTMT). Meanwhile, the structural model was evaluated using R-square (R^2), effect size (f^2), predictive relevance (Q^2), and model fit indices such as SRMR and NFI. Finally, hypothesis testing was performed using the bootstrapping technique to obtain stable estimates, with significance criteria based on t-statistics, p-values, and confidence intervals.

RESULTS

Referring to Hair Jr. et al. (2021), an indicator is considered valid when its standardized loading factor (SLF) exceeds 0.7. Reliability was evaluated using construct reliability (CR) and average variance extracted (AVE), with threshold values of ≥ 0.70 and ≥ 0.50 , respectively. The results show that all indicators meet the validity criteria, with SLF values falling within the acceptable range. In addition, all constructs demonstrate adequate reliability, as indicated by CR and AVE values that satisfy the recommended thresholds. These findings confirm that the measurement model used in this study is both valid and reliable. A detailed summary of the validity, reliability, and descriptive statistics is presented in Table 1.

Table 1. Result of Validity and Reliability

No	Variable	SLF	CR	AVE	Min	Max	Mean	Std. Dev.	Grand Mean
1	Digital Leadership								
	DL1	0,784	0,908	0,664	3	7	6.19	0.787	6.222
	DL2	0,809			4	7	6.24	0.762	
	DL3	0,865			2	7	6.13	0.875	
	DL4	0,797			2	7	6.21	0.811	
	DL5	0,816			1	7	6.34	0.811	
2	Digital Transformation								
	DT1	0,773	0,892	0,623	2	7	6,37	0,708	6.356
	DT2	0,725			1	7	6,12	0,859	
	DT3	0,810			2	7	6,40	0,720	
	DT4	0,808			2	7	6,44	0,730	
	DT5	0,829			1	7	6,45	0,713	
3	Organizational Commitment								
	OC1	0,783	0,956	0,786	1	7	5,56	1,479	5.733
	OC2	0,857			1	7	5,84	1,192	
	OC3	0,912			2	7	5,78	1,292	

	OC4	0,934			1	7	5,72	1,393	
	OC5	0,914			1	7	5,81	1,288	
	OC6	0,909			1	7	5,69	1,383	
	Job Satisfaction								
4	JS1	0,753	0,935	0,706	3	7	6,09	0,945	5.602
	JS2	0,754			1	7	5,25	1,677	
	JS3	0,910			1	7	5,85	1,209	
	JS4	0,876			1	7	5,69	1,230	
	JS5	0,875			1	7	5,60	1,345	
	JS6	0,860			1	7	5,13	1,618	

Source: Data Processed, 2025

The model fit evaluation in this study was assessed using the standardized root mean square residual (SRMR) and the normal fit index (NFI), following the criteria proposed by Hu and Bentler (1998) as cited in Ramayah et al. (2017). The results indicate that the saturated model demonstrates an acceptable fit, with an SRMR value of 0.068 and an NFI of 0.852, meeting the recommended thresholds.

In contrast, the estimated (structural) model shows a less satisfactory fit based on the SRMR value of 0.172, although the NFI value of 0.809 remains close to the ideal level. Overall, these findings suggest that while the structural model fit is not yet optimal, it still provides a meaningful improvement over the null model; detailed results are presented in Table 2.

Table 2. Result of Goodness of Fit Index

	<i>Saturated Model</i>	<i>Estimated Model</i>
SRMR	0,068	0,172
NFI	0,852	0,809

Source: Data Processed, 2025

This section presents the results of the structural model analysis by examining both direct and indirect (mediated) relationships among variables. Hypothesis testing was conducted using a one-tailed test at a 5% significance level, where relationships were considered significant when the t-value exceeded 1.645 and the p-value was below 0.05 (Hair et al., 2021). The results indicate that all direct relationships in the model are statistically significant, thereby supporting all five direct-effect hypotheses. Among these relationships, the strongest effect is observed between digital leadership and digital transformation (H3), with a path coefficient of $\beta = 0.662$ and a t-value of 14.021, indicating a highly significant positive influence. Furthermore, all mediated effects in the second-stage path model are also statistically significant, confirming support for H6 and H7.

The strongest mediation effect is found in the relationship between digital leadership and job satisfaction through digital transformation (H7; $\beta = 0.169$, $t = 3.361$), while the weakest but still significant mediation occurs in the relationship between digital leadership and organizational commitment through digital transformation (H6; $\beta = 0.107$, $t = 1.985$). Overall, these findings indicate that digital transformation functions as a partial mediator, as both direct and indirect effects remain positive and significant; detailed results are presented in Table 3.

Table 3. Hypotheses Result

Effect	Path Coefficients	t values	p values	Conclusion
DL→OC	0,392	4,690	0,000	The data support H1
DL→JS	0,297	3,620	0,000	The data support H2
DL→DT	0,662	14,021	0,000	The data support H3
DT→OC	0,162	2,124	0,034	The data support H4
DT→JS	0,255	3,676	0,000	The data support H5
DL→DT→OC	0,107	1,985	0,047	The data support H ₆
DL→DT→JS	0,169	3,361	0,001	The data support H ₇

Source: Data Processed, 2025

DISCUSSION

This study demonstrates that digital leadership has a significant direct effect on both organizational commitment, particularly affective commitment and job satisfaction, consistent with prior studies highlighting the pivotal role of leadership in digitally driven organizational change (Matt et al., 2015; Qiao et al., 2024). Digital leadership also shows a strong and significant influence on digital transformation, confirming that leaders who actively guide, support, and model the use of digital technologies are critical enablers of successful transformation in public sector organizations. These findings reinforce the view that leadership is not merely a contextual factor but a primary driver of digital change outcomes.

Digital transformation was also found to have a significant direct effect on organizational commitment and job satisfaction. This indicates that effective digitalization reflected in streamlined processes, improved data management, and enhanced transparency contributes positively to employees emotional attachment to the organization and their overall satisfaction at work. In the context of the Tax Court Secretariat, the implementation of systems such as E-Tax Court appears to have improved work efficiency and clarity of processes, thereby fostering a more supportive and motivating work environment.

The mediation analysis reveals that digital transformation partially mediates the relationship between digital leadership and both organizational commitment and job satisfaction. Although the mediating effects are statistically significant, the direct effects of digital leadership remain stronger, indicating partial rather than full mediation. Notably, the mediating role of digital transformation is more substantial in the relationship between digital leadership and job satisfaction than between digital leadership and organizational commitment. This suggests that digital initiatives driven by capable digital leaders more immediately enhance aspects of work that directly affect satisfaction such as efficiency, usability of systems, and flexibility while affective commitment may require additional reinforcing factors beyond technological change alone, including organizational culture, shared values, and interpersonal relationships.

An examination of indicator-level results highlights important gaps between employees subjective perceptions and the structural strength of indicators within each construct. In the digital leadership construct, the indicator related to leaders guiding employees in using appropriate technologies to support organizational vision received the highest mean score, reflecting strong appreciation of practical leadership support. However, the indicator concerning collaboration in establishing ethical standards for technology use showed the highest loading despite having a lower mean score. This discrepancy indicates that while digital ethics and governance are less salient in employees perceptions, they constitute a core dimension of digital leadership in shaping the construct statistically.

Similarly, for digital transformation, the commitment to digital information sharing emerged as both the most highly perceived and the strongest indicator, underscoring its centrality in the transformation process. Conversely, data collection from multiple sources showed both the lowest mean and loading, suggesting that data-driven decision-making has yet to become a dominant or fully developed aspect of digital transformation within the organization. This represents a critical area for improvement, particularly given the strategic importance of data analytics in public sector digitalization.

In the organizational commitment construct, emotional attachment to organizational challenges received the highest mean score, while broader emotional bonding with the organization demonstrated the strongest loading. This finding suggests that affective commitment is driven more by deep emotional identification with the organization than by situational engagement alone. Meanwhile, lower scores on long-term career intention indicate potential limitations in sustained loyalty. For job satisfaction, general satisfaction items were rated highly by respondents but showed weaker loadings, whereas affect-based indicators such as liking one's job exhibited stronger explanatory power. This pattern implies that emotional engagement is a more robust foundation of job satisfaction than general evaluative judgments.

Overall, the findings indicate that while digital transformation plays an important mediating role, digital leadership remains the dominant factor influencing organizational commitment and job satisfaction in the Tax Court Secretariat. Effective digital leadership not only ensures successful technological implementation but also translates digital change into positive employee experiences.

CONCLUSION

This study demonstrates that digital leadership plays a crucial role in enhancing organizational commitment (affective commitment) and employees job satisfaction within the Tax Court Secretariat. Visionary leaders who are adaptive to the development of digital technologies are able to create a work environment that fosters loyalty, a sense of belonging, and job satisfaction. Furthermore, digital transformation is proven to serve as a significant mediator in strengthening the relationship between digital leadership and these two variables. The implementation of the E-Tax Court system, as part of a strategically led digital transformation, has been shown to improve efficiency, coordination, and employees positive perceptions of the organization's direction and progress. When this transformation is facilitated by participative digital leadership that is responsive to employees needs, it not only reinforces their affective commitment but also creates a stronger sense of appreciation and higher levels of job satisfaction. Therefore, the synergy between digital leadership and digital transformation becomes a key factor in fostering sustainable improvements in employees psychological well-being.

LIMITATION

This study has several limitations that should be acknowledged. These include the limited number of variables examined and the use of a quantitative approach, which has not been able to fully capture the deeper dynamics and employees perceptions of digital transformation and digital leadership. In addition, the focus on a single public sector institution limits the generalizability of the findings to other organizational contexts. Therefore, future research is recommended to expand the scope of the study to various public sector institutions in order to obtain a more comprehensive understanding. The use of qualitative methods or mixed-methods approaches may also be considered to explore subjective aspects that were not covered in this study. Furthermore, the inclusion of additional variables such as organizational culture, technological support, organizational justice, work climate, as well as other dimensions of

organizational commitment and factors such as reward systems and work-life balance, could enrich the research model and provide a more holistic and applicable understanding of digital transformation in the public sector.

RESEARCH TRANSPARENCY AND ETHICS STATEMENTS

1. **Author Contributions:**

MH: Conceptualization, Methodology, Data Collection, Data Analysis, Writing – Original Draft, Visualization, Review and Editing

FM:Supervision.

Funding:

2. No funding: This research and publication of the article received no specific funding from any party.

Conflict of Interest:

No conflict of interest: The authors declare that they have no conflict of interest related to the research and publication of this article.

3. **Research Ethics:**

The study did not involve any intervention, biological specimens, vulnerable groups, or sensitive personal data. Participation was voluntary, and the confidentiality of the respondents was maintained.

4. **Use of Artificial Intelligence (AI):**

No Use of AI. The authors declare that generative AI was not used in the preparation of this article.

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