

THE INFLUENCE OF *KNOWLEDGE SHARING* AND *WORK ETHIC* ON *INNOVATIVE WORK BEHAVIOR* IS MEDIATED BY *COLLABORATIVE CULTURE* APPARATUS REGIONAL REVENUE AGENCY TOJO UNA-UNA REGENCY

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Abstract

This study aims to determine and analyze the influence of Knowledge Sharing and Work Ethic on Collaborative Culture at the Regional Revenue Agency of Tojo Una-Una Regency; to determine and analyze the influence of Knowledge Sharing and Work Ethic on Innovative Work Behavior at the Regional Revenue Agency of Tojo Una-Una Regency; to determine and analyze the influence of Collaborative Culture on Innovative Work Behavior at the Regional Revenue Agency of Tojo Una-Una Regency; to determine and analyze the ability of Collaborative Culture in mediating the influence of Knowledge Sharing and Work Ethic on Innovative Work Behavior at the Regional Revenue Agency of Tojo Una-Una Regency. This study uses Structural Equation Modeling (SEM) analysis with SmartPLS version 4 software. The results of the study indicate that Knowledge Sharing and Work Ethic have a significant effect on Collaborative Culture at the Regional Revenue Agency of Tojo Una-Una Regency; Knowledge Sharing and Work Ethic have a significant effect on Innovative Work Behavior at the Regional Revenue Agency of Tojo Una-Una Regency; Collaborative Culture has a significant effect on Innovative Work Behavior at the Regional Revenue Agency of Tojo Una-Una Regency; Collaborative Culture can mediate the influence of Knowledge Sharing and Work Ethic on Innovative Work Behavior at the Regional Revenue Agency of Tojo Una-Una Regency.

Keywords: *Knowledge Sharing, Work Ethic, Collaborative Culture, Innovative Work Behavior.*

INTRODUCTION

The Regional Revenue Agency (Bapenda) of Tojo Unauna City is a regional budget institution (OPD) that organizes digital-based public services to serve the interests of the community in the field of regional tax collection and management in Tojo Unauna City. This is done through the use of the SIPD, SIM_BPHTB, and SISMIOP applications, which are integrated with other parties (banks, BPN, Notaries), so that regional tax collection and management services become faster, more accurate, simpler, and more effective, and look less rigid and complicated. The number of illegal claims made by individuals who trouble the community and seek profit or have problems with public services can be minimized (Widiya, 2019).

The implementation of digitalization of public services in the collection and management of regional taxes at the Regional Revenue Agency (Bapenda) of Tojo Una-Una Regency is accompanied by the competence of competent human resources, which is characterized by innovative work behavior. This is evidenced by the implementation of a new public service concept, where the ASN apparatus in providing services has shifted from traditional (manual) services to digitalization-based services.

However, the implementation of innovative business practices carried out by ASN organizations in responding to the need for digital-based regional tax collection and administration services at the Regional Revenue Agency (Bapenda) in the Tojo Unauna Regional Government did not go as expected. This condition was obtained from initial observations in the form of interviews with two ASN in the Administration and Data Entry Section of the Regional Revenue Agency in Tojo Unauna Prefecture. This turned out to be a phenomenon that indicated the conditions behind not all ASN being able to develop innovative work behaviors to adapt to digital-based public services. This is evidenced by the fact that there are still ASN employees who do not make

much effort to find new, efficient, and effective ways, techniques, and work tools when working in the office. People who are less supportive of innovative ideas in the workplace. Someone who makes little effort to support the work of key members of the organization by providing innovative ideas. And those who systematically introduce less innovative ideas into the work environment to advance each other in the office. In addition, ASN employees who still rely on manual systems in providing public services make service provision complicated and time-consuming, vulnerable to data damage or loss, and ASN equipment that has a large capacity in providing services turns out to be a very large burden.

This situation must be addressed immediately so that the innovative work behavior implemented by the Tojo Unauna Regional Revenue Agency to adapt to digitalization-based public services can function as expected. This is important because innovation is a source of bureaucratic excellence in digitalization-based public services (Teixeira, 2002). One of the best ways to become an innovative bureaucracy in the digitalization era is to utilize the capacity of ASN in innovative work behavior (Afsar & Umrani, 2019). (Afsar & Umrani, 2019) also argue that innovative work behavior is a determinant of an organization's competitive advantage. Innovative work behavior is an important factor because it is very helpful in solving organizational problems, improving work productivity, reducing burnout, increasing job satisfaction, organizational commitment, efficiency, and organizational effectiveness (Asurakkody & Shin, 2018).

Lack of knowledge and skills is one of the factors causing not all ASN in the Tojo Unauna Regional Revenue Agency to be able to develop innovative work behavior that adapts to digital-based public services.

Sharing knowledge is needed for all ASN in the Tojo Unauna Regional Revenue Agency to realize innovative business behavior that adapts to digital-based public services. This is important. This is because the innovation capabilities of individual ASN in the Tojo Unauna Regional Revenue Agency vary, and not all ASN individuals have the talent for innovation. Innovation can be developed through knowledge of products, manufacturing technology, or other knowledge that is considered supportive (Sulistiyowati, 2018).

The application of knowledge sharing in an organization develops the individual skills of employees in an organization through the creation of new ideas, improving the quality of communication and relationships between employees, and increasing creativity in planning and problem solving. So we emphasize problem-solving and teamwork, and each employee is equipped with adequate skills to carry out their duties according to their abilities.

Creative ideas generated through this knowledge-sharing activity, of course, lead to programs and activities to achieve the vision and mission of the organization. Likewise, the Tojo Unauna National Tax Agency. The results of this knowledge-sharing activity are manifested in the programs and activities of the Tojo Unauna Regional Revenue Agency, realizing the vision and mission of the Tojo Unauna Regional Government for the satisfaction of the community in the future.

The results of initial observations in the form of interviews with two ASN from the Verification and Evaluation Section of the Tojo Unauna Regional Tax Bureau revealed a series of information and phenomena related to knowledge sharing. Information emerged that the exchange of knowledge between employees of the Tojo Unauna Regional Tax Bureau was still not running as expected. This is evidenced by the fact that there are still employees who do not share new information and news about work with their coworkers, because they consider knowledge to be the most valuable thing for them. They are unable to enter new information about completing their work, and they are unable to enter new knowledge about their work from the expertise of others in the office. This condition needs to be addressed immediately because it can result in the loss of knowledge that is actually important for an organization, institution, or individual to improve teamwork and achieve the vision and mission according to the objectives of the existing organization.

In the Regional Revenue Agency of Tojo Unauna Regency, not all employees have the same opportunity to participate in training, workshops, and other activities, so in order to develop innovative work behavior supported by appropriate knowledge and skills, there are obstacles to sharing knowledge. Supporting knowledge exchange activities. Therefore, this study shows a research gap regarding the importance of investigating the impact of knowledge sharing on innovative work behavior in the regional tax authority in Tojo Unauna Prefecture.

Another equally important factor for government agencies and organizations to introduce innovative work behavior to adapt to digitalized public services is the work spirit of the staff themselves. Without the work spirit of individual employees, it is difficult for government agencies to achieve their desired goals. Goals with optimal results are achieved through innovative work behavior. Work ethic is essentially an employee's attitude in working: honest work full of gratitude, correct work full of responsibility, perfect work full of integrity, diligent work full of enthusiasm, serious work full of love, creative work full of joy, hard work full

of enthusiasm. Excellence, perfect work, full of humility. When someone has these characteristics, innovative work behavior will emerge (Tubagus Achmad, 2015).

The implementation of work ethics at the Tojo Unauna District Tax Service Office creates a high work commitment in each ASN, which is reflected in the responsibility of the ASN in carrying out their duties. This work ethic reflects the responsibility of ASN towards the tasks given at the Tojo Unauna Regional Tax Service Office. By introducing work ethics, ASN of the Tojo Unauna Regional Revenue Agency aims to produce regional revenue officials who have a positive attitude towards work, view work as something very noble, and have a high work ethic. At the Tojo Unauna District Regional Revenue Service, we realize that work is a meaningful activity in the life of an ASN, and work is a process that requires patience, but at the same time is an important means to achieve goals. We respect the ideals of ASN of the Tojo Una Una Regional Revenue Service, and our work is carried out as a form of ASN worship in carrying out our duties at the Tojo Una Una District Regional Revenue Service. However, not all employees of the Tojo Unauna Regional Revenue Agency have a high sense of responsibility for the tasks given.

The results of initial observations in the form of interviews with two ASN from the Supervision and Evaluation Section of the Tojo Una-una Regional Tax Bureau revealed a number of information and phenomena related to work ethic. The researcher obtained information that the work spirit of employees at the Tojo Unauna Regional Tax Service Office is still not as good as expected. This is evidenced by the fact that there are still employees who feel dissatisfied with their hard work in the office and have low work spirit. Because they tend not to optimize their time to complete work in the office and tend not to try to work wholeheartedly in the office, they view work as a burden for them and share these experiences only as part of everyday life. Another phenomenon is that not all employees of the Tojo Una-una Regency Tax Service Office have a high work ethic. This is because they tend to have a negative work ethic, which is marked by many complaints and work demands. Many initiatives, commitments and integrity.

Government organizations that have employees or groups of employees with low work enthusiasm cannot implement innovative business actions. This is because such a situation creates dissatisfaction and demands that do not contribute to improving organizational performance. The phenomenon mentioned above in this study is the existence of a research gap regarding the importance of studying the influence of work motivation on innovative work behavior at the Tojo Unauna Regional Revenue Agency.

The importance of the role of sharing knowledge and work ethic in implementing innovative work behavior among employees of the Tojo Unauna Regional Revenue Agency to adapt to digital-based public services, making the culture of cooperation among related ASN inseparable from its development. Based on organizational goals, we build teamwork and mutual trust to achieve the organization's vision and mission. The importance of the role of sharing knowledge and work ethic in implementing innovative work behavior among employees of the Tojo Unauna Regional Revenue Agency to adapt to digital-based public services, making the culture of cooperation among related ASN inseparable from its development. Based on organizational goals, we build teamwork and mutual trust to achieve the organization's vision and mission.

Collaborative culture is a culture in which individuals actively collaborate, share knowledge (knowledge exchange), appreciate differences, and support each other's work ethic to achieve common goals (Ahmed et al., 2016). Related to this opinion, philosophically collaborative culture plays a role in mediating the influence of knowledge sharing and work ethic on innovative work behavior of the Tojo Una Una Regency Regional Revenue Agency Organization. Collaborative culture can strengthen relationships between all ASN employees, build teamwork and mutual trust in the form of teamwork, trust, and organizational empowerment, and align programs and activities with the vision and mission of relationships can be strengthened Tojo Una Una Regency Regional Revenue Agency.

Collaborative culture fosters full engagement among team members because they respect, care, and support each other (Bstieler & Hemmert, 2010). The theoretical basis of the collaborative culture of ASN in Tojo Unauna Regional Revenue Agency in this study refers to (Ahmed et al., 2016) in their proposed three dimensions to evaluate the success of creating a collaborative culture in an organization: teamwork dimension, empowerment dimension, and trust dimension.

In the Tojo Unauna Regional Revenue Agency, the formation of a cooperative ASN culture has not been fully implemented. Initial observations through interviews with two ASN in the Regional Revenue Strengthening Sector of the Tojo Unauna Regional Revenue Agency confirmed several pieces of information: There are still employees who do not help their members when there are problems in teamwork. Teamwork is not normal when completing work in the office. They do not trust agency members to be able to work in a work team because they believe that teamwork is not effective in improving the quality of service in the office.

They do not rely on agency members to work in their work teams because they feel they lack autonomy and responsibility in the office. And if the idea of improving the quality of service in the office does not meet expectations, they feel punished by their leaders.

This phenomenon shows that collaboration and mutual trust between ASN employees as a form of cooperation culture play a less important role in the emergence of innovative ASN work behavior at the Tojo National Tax Agency, so it needs to be addressed immediately. This is a research gap regarding the importance of investigating the mediation effect of cooperative culture on innovative work behavior at the Tojo Una-Una Regional Revenue Service.

This study differs from the views of several researchers that one initiative that may be effective in improving the innovative capabilities of human resources is the development of knowledge-sharing activities. Because it is through these activities that knowledge can be disseminated, implemented, and developed (Vandavasi et al., 2020). On the one hand, knowledge sharing allows individuals to think more critically and creatively, which ultimately produces new knowledge that helps organizations grow. Based on the results of empirical research by (Akram et al., 2018) explained that innovative work behavior is influenced by knowledge sharing.

The objectives of this study are:

1. To determine and analyze the effect of *Knowledge Sharing* on *Collaborative Culture* at the Regional Revenue Agency of Tojo Una-Una Regency.
2. To determine and analyze the effect of *Work Ethic* on *Collaborative Culture* at the Regional Revenue Agency of Tojo Una-Una Regency.
3. To determine and analyze the effect of *Knowledge Sharing* on *Innovative Work Behavior* at the Regional Revenue Agency of Tojo Una-Una Regency.
4. To determine and analyze the effect of *Work Ethic* on *Innovative Work Behavior* at the Regional Revenue Agency of Tojo Una-Una Regency.
5. To determine and analyze the effect of *Collaborative Culture* on *Innovative Work Behavior* at the Regional Revenue Agency of Tojo Una-Una Regency.
6. To determine and analyze the ability of *Collaborative Culture* in mediating the effect of *Knowledge Sharing* on *Innovative Work Behavior* at the Regional Revenue Agency of Tojo Una-Una Regency.
7. To determine and analyze the ability of *Collaborative Culture* in mediating the effect of *Work Ethic* on *Innovative Work Behavior* at the Regional Revenue Agency of Tojo Una-Una Regency.

RESEARCH METHODS

This type of research is quantitative. Quantitative research is used to study a particular population or sample, data collection is carried out using research tools, and data analysis is statistical/quantitative, to test the given hypothesis (Sugiyono, 2019). Based on the purpose of the research, this research is classified as explanatory research. Research that tests theories or hypotheses to strengthen or even refute previously existing research theories or hypotheses. Specifically, explanatory research has the following objectives. Formulating problems, determining alternative actions, formulating hypotheses, determining research variables, obtaining a clear picture of the problem, and determining further research priorities.

The scope of the field investigation discussed in this study includes all employees of Bapenda Tojo Una Una Regency by considering the different positions of employees within the agency. The survey period is scheduled to take place from February 2024 to April 2024. The types of data used in this study are qualitative and quantitative data. Data sources consist of primary data and secondary data. Data collection techniques consist of observation, interviews, questionnaires, and documentation. The data collection method in this study is a survey questionnaire.

The data analysis technique used to test the hypothesis in this study is by using the full Structural Equation Model (SEM) analysis with Smart PLS. The structural model (internal model) in SmartPLS analysis is used to describe the relationship between latent variables and other latent variables. The structural model consists of three measurements, namely the measurement of the β coefficient value (to determine the direction of the relationship), the t-test (to determine the importance of the relationship), and the coefficient of determination (R^2) to determine the magnitude of the relationship's explanatory value of the response variable. This complete model confirms the theory through structural equation modeling and also explains whether or not there is a relationship between latent variables. Test your hypothesis by looking at the path coefficient value calculated when testing your internal model. If the T-statistic value is greater than 1.96 ($\alpha = 0.05$) in the T-table, the hypothesis is considered accepted. This means that if the T statistic of each hypothesis is greater

than the T table, the hypothesis can be declared accepted. Or proven. To use the Variance Accounted For (VAF) value in determining the type of mediation, a VAF value $< 20 > 80\%$ is considered to prove that the mediating variable mediates with full mediation properties.

RESULTS AND DISCUSSION

1. Research Results

1.1. Hypothesis Testing

1.1.1. Direct Effect

The purpose of *direct effect* analysis is useful for testing the hypothesis of the direct effect of an influencing variable (exogenous) on the influenced variable (endogenous). The criteria for testing the direct effect hypothesis are:

1) Path Coefficient:

- If the *path coefficient* value is positive, then the effect of a variable on other variables is unidirectional; if the value of a variable increases/increases, the value of other variables also increases / increases.
- If the *path coefficient* value is negative, then the effect of a variable on other variables is in the opposite direction; if the value of a variable increases/increases, the value of other variables will decrease / decrease.

2) Probability / Significance Value (P-Value):

- If the *P-values* < 0.05 , then significant
- If the *P-values* > 0.05 , then it is not significant

The results of testing the direct effect (direct effect) of the variables that influence (exogenous) on the variables that are influenced (endogenous) in this study can be seen in Table 1 below:

Table 1
Direct Effect Value Results

No.	Variabel Penelitian	Original Sample	P-Values
1.	Knowledge Sharing (X ₁) → Collaborative Culture (Z)	0,376	0,003
2.	Knowledge Sharing (X ₁) → Innovative Work Behaviour (Y)	0,118	0,037
3.	Work Ethic (X ₂) → Collaborative Culture (Z)	0,554	0,000
4.	Work Ethic (X ₂) → Innovative Work Behaviour (Y)	0,318	0,017
4.	Collaborative Culture (Z) → Innovative Work Behaviour (Y)	0,474	0,006

Data Source: Appendix 2.

The *path coefficient* in Table 1 above shows that all path coefficient values are positive (seen in the original sample) with the following description:

- X₁ to Z: *Path coefficient* = 0.376 and P-Value = 0.003 $< (\alpha 0.05)$, that is, the effect of X₁ (*Knowledge Sharing*) on Z (*Collaborative Culture*) is positive and significant.
- X₁ to Y: *Path coefficient* = 0.118 and P-Value = 0.037 $> (\alpha 0.05)$, that is, the effect of X₁ (*Knowledge Sharing*) on Y (*Innovative Work Behavior*) is positive and significant.
- X₂ on Z: *Path coefficient* = 0.554 and P-Value = 0.000 $< (\alpha 0.05)$, that is, the effect of X₂ (*Work Ethic*) on Z (*Collaborative Culture*) is positive and significant.
- X₂ to Y: *Path coefficient* = 0.318 and P-Value = 0.017 $< (\alpha 0.05)$, meaning that the effect of X₂ (*Work Ethic*) on Y (*Innovative Work Behavior*) is positive and significant.
- Z to Y: *Path coefficient* = 0.474 and P-Value = 0.006 $< (\alpha 0.05)$, that is, the effect of Z (*Collaborative Culture*) on Y (*Innovative Work Behavior*) is positive and significant.

1.1.2. Indirect Effect

The purpose of *indirect effect* analysis is useful for testing the hypothesis of the indirect effect of an influencing variable (exogenous) on the affected variable (endogenous) mediated by an intervening variable (mediator variable). The criteria for determining the indirect effect are:

- If the *P-values* $< \alpha 0.05$, then it is significant, meaning that the mediator variable (Z / *Collaborative Culture*) mediates the effect of exogenous variables (X₁ / *Knowledge Sharing*) on endogenous variables (Y / *Innovative Work Behavior*). In other words, the effect is indirect.
- If the P-Values $> \alpha 0.05$, then it is not significant, meaning that the mediator variable (Z / *Collaborative Culture*) does not mediate the effect of an exogenous variable (X₁ / *Knowledge Sharing*) on an endogenous variable (Y / *Innovative Work Behavior*). In other words, the effect is direct.

- c. If the P-values $< \alpha 0.05$, then it is significant, meaning that the mediator variable (Z / *Collaborative Culture*) mediates the effect of an exogenous variable (X2 / *Work Ethic*) on an endogenous variable (Y / *Innovative Work Behavior*). In other words, the effect is indirect.
- d. If the P-values $> \alpha 0.05$, then it is not significant, meaning that the mediator variable (Z / *Collaborative Culture*) does not mediate the effect of an exogenous variable (X2 / *Work Ethic*) on an endogenous variable (Y / *Innovative Work Behavior*). In other words, the effect is direct.

The results of testing the *indirect effect* (indirect effect) of the influencing variable (exogenous) on the affected variable (endogenous) mediated by the intervening variable (mediator variable) in this study can be seen in Table 2 below:

Table 2
Results of Indirect Effect Value

No.	Research Variables	Original Sample	P-Values
1.	<i>Knowledge Sharing (X₁) → Collaborative Culture (Z) → Innovative Work Behaviour (Y)</i>	0,198	0,045
2.	<i>Work Ethic (X₂) → Collaborative Culture (Z) → Innovative Work Behaviour (Y)</i>	0,263	0,021

Data Source: Appendix 2.

The conclusion of the total effect value in Table 3 is described as follows:

- a. The total *effect* for the relationship between X1 (*Knowledge Sharing*) and Z (*Collaborative Culture*) is 0.376.
- b. The total *effect* for the relationship between X1 (*Knowledge Sharing*) and Y (*Innovative Work Behavior*) is 0.297.
- c. The total *effect* for the relationship between X2 (*Work Ethic*) and Z (*Collaborative Culture*) is 0.554.
- d. The total *effect* for the relationship between X2 (*Work Ethic*) and Y (*Innovative Work Behavior*) is 0.580.
- e. The total *effect* for the relationship between Z (*Collaborative Culture*) and Y (*Innovative Work Behavior*) is 0.474.

2. Discussion

2.1. The Effect of *Knowledge Sharing* on *Collaborative Culture* at the Tojo Una-Una Regency Regional Revenue Agency

For the first hypothesis of the study, we found empirical evidence that the variable of knowledge sharing (X1) on the variable of collaborative culture (Z) has a P value (0.003) < 0.05 . This means that the influence of knowledge sharing on collaborative culture is significant. Therefore, the first hypothesis stating that there is an influence of knowledge exchange (X1) on the culture of cooperation (Z) at the Tojo Unauna Prefecture Regional Revenue Service is scientifically proven.

This is an exchange of knowledge in the sense of sharing new knowledge, sharing new information about work, caring for colleagues, and sharing news between employees of the Regional Revenue Agency (Bapenda) in the Tojo Unauna Regional Government environment. About the work and real actions of the Tojo Unauna Prefecture Regional Revenue Agency staff organization in collecting new knowledge, collecting new information, collecting new ideas, and collecting new knowledge about work from the abilities of others. Tojo Unauna Culture of cooperation in the form of teamwork, trust, and empowerment in the Regional Revenue Agency employee environment. This study will focus on the collaborative efforts of the Tojo Unauna Regional Tax Authority employee organization in the form of teamwork, trust, and empowerment for the advancement or progress of the Authority in providing public services to the local community is important. By supporting the exchange of knowledge among staff at the Tojo Unauna Regional Tax Office (Bapenda), we promote a culture of teamwork, communication, respect, and empowerment, and connect individual knowledge with organizational revitalization.

Therefore, this confirms the findings of (Irhamma, 2015) research entitled "Knowledge sharing behavior towards innovative work behavior through collaborative culture at PT branches". Surakarta, Indonesia," the results of the study showed that knowledge sharing behavior has a significant influence on the cooperative culture of PT branches. Pos is located in Surakarta, Indonesia.

The results of this study are also in line with the findings of the study entitled "The Influence of Knowledge Sharing on Innovative Work Behavior through Collaborative Culture as a Mediator at PT Telkom India Regional Division III West Java," conducted by Panggabean and Silvianita (Panggabean & Silvianita, 2021). I support it. Knowledge sharing can be seen to have a major influence on the collaborative culture of PT Telkom India Regional Division III, West Java.

2.2. The Effect of Work Ethic on *Collaborative Culture* at the Regional Revenue Agency of Tojo Una-Una Regency

For the second research hypothesis, we found empirical evidence that the work ethic variable (X2) for the collaborative culture variable (Z) has a P value of $(0.000) < 0.05$. This means that the influence of work ethic on cooperative culture is significant. Therefore, the first hypothesis stating that there is an influence of work ethic (X2) on cooperative culture (Z) at the Tojo Unauna Prefecture Regional Revenue Agency is supported or proven scientifically.

Empirically, the influence of work ethic on a significant (real) collaborative culture is found in the Regional Revenue Agency (Bapenda) of the Tojo Unauna Regional Government Area. This is because hard work, smart work, and honest work are part of the work ethic that exists and is developed at the Regional Tax Bureau of the Tojo Unauna Regional Government, and supporting the culture of cooperation of the Tojo Regional Tax Bureau is an important contribution. Unauna Regional Government Area. The indicator of satisfaction with hard work plays the most important role in the work ethic variable (X1), which supports the culture of cooperation at the Regional Revenue Service of the Tojo Unauna Regional Government Area.

Work ethic refers to the overall character of the individual employees of the Regional Tax Service Office (Bapenda) in the Tojo Unauna Regional Government environment, as well as the way of thinking, perspective, expression, and interests that motivate the individual employee to act and carry out their duties optimally. Employees of the Tojo Unauna Regional Tax Service Office (Bapenda) have a high work ethic and strive to demonstrate character, attitude, and belief in working through optimal work and behavior. Therefore, the good work ethic of the employees of the Regional Tax Service Office (Bapenda) in the Tojo Unauna Regional Government Area reflects that all tasks expected by officials from employees can be carried out well and satisfactorily. You will carry out tasks related to providing public services to the community in the field of regional tax collection and administration.

The results of this study are in line with the results of (Irhamma, 2015) study entitled "Knowledge sharing behavior on innovative work behavior through collaborative culture at PT".

Pos Indonesia Surakarta Branch" shows that knowledge sharing behavior has a significant influence on the cooperative culture of PT employees. There is a Pos Indonesia Surakarta branch. This is also in line with the findings of (Panggabean & Silvianita, 2021) study entitled "The impact of knowledge sharing on innovative work behavior through cooperative culture as a mediator at PT Telkom India Regional Division III West Java". Knowledge sharing shows a major influence on the collaborative culture of PT Telkom India Regional Division III, West Java

2.3. The Effect of *Knowledge Sharing* on Innovative Work Behavior at the Regional Revenue Agency of Tojo Una-Una Regency

The third hypothesis of the study found empirical evidence that the knowledge sharing variable (X1) has a significant influence on the innovative work behavior variable (Y) at the Tojo Unauna Prefecture Regional Revenue Service. The innovative work behavior variable (Y) versus the knowledge sharing variable (X1), P value $(0.037) < \alpha (0.05)$. This means that the influence of knowledge sharing on innovative work behavior is significant. This means that the third hypothesis stating that there is an influence of knowledge exchange (X1) on innovative work behavior (Y) at the Tojo Unauna Prefecture Regional Revenue Service has been scientifically proven.

Knowledge transfer among colleagues in the local tax authority in Tojo Unauna Prefecture can promote the development of innovative work behavior. This is because there is a behavioral process in which an employee's intellectual model of the organization is transmitted to other colleagues. A sense of transferring new knowledge, conveying information about work to new people, caring for colleagues, and sharing news about work. At the same time, the accumulation of knowledge among colleagues in the local tax authority in Tojo Unauna Prefecture promotes the development of innovative work behavior, because there is a behavioral process in which the employee's organization consults with other colleagues regarding intellectual capital. In the sense of taking action to collect new knowledge, the accumulation of new knowledge about work from collecting new information, collecting new ideas, and the ability of personnel to support the progress of the authority in providing services, local taxes, and contributing to society in the field of management.

There is effective management of knowledge resources among the employees of the Tojo Unauna District Regional Tax Bureau. This is indicated by the desire to work together from officials at the Tojo Unauna District Regional Tax Bureau. Co-workers are empowered to bring their knowledge and contributions to the group. This situation will be a great encouragement for employees of the Tojo Unauna National Tax Office to develop new ideas and improve their ability to develop new job opportunities. This activity will foster the

development of innovative work skills for the staff of the Tojo Unauna Regional Tax Bureau who serve the local community in the field of regional tax collection and management.

The results of this study indicate that knowledge sharing affects the auditor's innovation effect. In addition, (Pandanningrum & Nugraheni, 2021) with the title "The impact of knowledge sharing on innovative work behavior with transformational leadership as a moderating variable (case study of employees of the Central Java Investment and Integrated Public Service Bureau)". This shows that Knowledge Sharing has a positive and significant effect on the Innovative Work Behavior of Employees of the Central Java Investment and Integrated Public Service Bureau.

2.4 The Effect of Work Ethic on Innovative Work Behavior at the Regional Revenue Agency of Tojo Una-Una Regency

The fourth hypothesis of the study found empirical evidence that the work ethic variable (X2) has a significant influence on the innovative work behavior variable (Y) at the Tojo Unauna Prefecture Regional Revenue Agency. The innovative work behavior variable (Y) versus the work ethic variable (X2), P value $(0.017) < \alpha (0.05)$. This means that the influence of work ethic on innovative work behavior is significant. This means that the fourth hypothesis stating that there is an influence of work ethic (X2) on innovative work behavior (Y) at the Tojo Unauna Prefecture Regional Revenue Agency has been scientifically proven.

This is because the work ethic of employees at the Tojo Unauna Regional Tax Service Office is based on a set of fundamental attitudes and thoughts adopted by employees that have a significant (actual) impact on innovative work behavior when employees in carrying out their work based on this Authority are assessed positively in improving their quality of life and influencing their work behavior in providing services to the community in the field of regional tax collection and management.

Employees of the Tojo Una-Una Regional Revenue Agency who carry out their duties with full dedication always devote maximum energy and strength to the success of the tax office. This means that they work with enthusiasm and are satisfied with the work done. This perseverance inspires the innovative work of employees of the Tojo Unauna Regional Revenue Agency who serve the local community in the field of regional tax collection and management.

If the employees of the Tojo Unauna Regional Revenue Agency perform the same tasks with minimal effort and time, focusing on quality and quantity to achieve optimal work results for the agency, namely Working smart and energy Optimizing your time This is a smart form of employment tax that affects the innovative work behavior of the employees of the Tojo Unauna Regency regional tax authority who serve the local community in the field of regional tax collection and management.

If the employees of the Tojo Unauna Regional Revenue Agency carry out their duties with a sincere attitude and sincere intentions, emphasizing sincere actions that desire or desire only the pleasure of Allah SWT, Work wholeheartedly. This is a form of honest work that influences the innovative work behavior of the employees of the Tojo Unauna Regional Government Regional Tax Service Office, who serve the local community in the field of regional tax collection and management.

However, on the other hand, the results of this study are similar to the results of the study by (Between et al., 2020), which used work ethic as a moderating variable, showing no significant effect on auditor innovation capabilities.

2.5. The Effect of Collaborative Culture on Innovative Work Behavior at the Tojo Una-Una Regency Regional Revenue Agency

The fifth hypothesis of this study found empirical evidence that the variable "cooperative culture" (Z) has a significant influence on the variable "innovative work behavior" (Y) at the Tojo Unauna Regional Revenue Agency. The influence of the variable "cooperative culture" (Z) on the variable "innovative work behavior" (Y) is P-value $(0.006) < \alpha (0.05)$. This means that the influence of "cooperative culture" on "innovative work". 'Action' is important. This means that the fifth hypothesis that explains the influence of "cooperation culture" (Z) on "innovative work behavior" (Y) at the National Tax Agency of Tojo Unauna Administrative Regency, has been scientifically proven.

The results of this study indicate that teamwork, trust, and empowerment are part of the culture of cooperation of the employee organization, and this has a significant (actual) impact on the innovative work behavior of the employee organization of the Tojo Unauna Regional Revenue Agency.

Collaborative-oriented organizational culture influences innovative work behavior. The more members embrace and practice the core values of the organization, and the stronger their commitment to those values, the stronger the collaborative culture in the organization. Similar to the above, a collaborative culture in a strong organizational culture has a significant impact on the innovative work behavior of its members.

This is because the high cohesion value creates a high internal environment and behavioral control that fosters cohesion, loyalty, and commitment to the organization. Organizational culture directs employees to behave in accordance with organizational policies, so that it can lead to good or bad behavior. The influence of collaborative culture on organizational culture is very large in the development of the character of its members in producing innovative work.

The findings of this study support the results of previous research conducted by (Panggabean & Silvianita, 2021), "The effect of knowledge sharing on innovative work behavior through a culture of cooperation as a mediator at PT Telkom Indonesia Division Region III West Java," and show something scientific. The results of the study prove that collaborative culture has a significant influence on innovative work behavior at PT Telkom India Division, Regional III, West Java.

2.6. The Effect of *Knowledge Sharing* on *Innovative Work Behavior* Mediated by Collaborative Culture at the Regional Revenue Agency of Tojo Una-Una Regency

The sixth hypothesis of this study is that the variable "cooperative culture" (Z) will predict the influence of the variable "knowledge sharing" (X1) on innovative work behavior (Y) at the Tojo Una Regional Tax Bureau. Una Prefecture with a P value $(0.045) < \alpha (0.05)$ can mediate or moderate. This means that the influence of knowledge sharing on innovative work behavior mediated by collaborative culture is important. Therefore, the sixth hypothesis that shows the influence of knowledge sharing on innovative work behavior through cooperative culture at the Tojo Unauna Prefecture regional tax authority is scientifically supported.

The results of this study indicate that when knowledge sharing activities are carried out in the sense of transferring new knowledge, communicating new information about work, caring for coworkers, sharing news about the organization's actual behavior, collecting new information, collecting new ideas; , and obtaining new knowledge about work from the abilities of others is an important part of the culture of cooperation in the form of teamwork, trust, and trust. This situation.

However, on the other hand, the results of this study are similar to previous studies conducted by (Panggabean & Silvianita, 2021), "The Effect of Knowledge Sharing on Innovative Work Behavior Through Collaborative Culture as an Intermediary at PT Telkom Indonesia Division" does not support the results. This study found that collaborative culture was included as a partial mediator of the knowledge sharing variable on the innovative work behavior of employees of PT Telkom India Division, Regional III, West Java. This is because the conditions and situations faced in this study are not the same as those compared in previous studies.

2.7. The Effect of *Work Ethic* on *Innovative Work Behavior* Mediated by Collaborative Culture at the Regional Revenue Agency of Tojo Una-Una Regency

The seventh hypothesis of this study is that the variable "cooperative culture" (Z) will predict the influence of the variable "work ethic" (X2) on innovative work behavior (Y) at the Tojo Una Regional Tax Service Office. P value $(0.021) < \alpha (0.05)$ can mediate or mediate, meaning that the influence of work ethic on innovative work behavior mediated by cooperative culture is significant. This provides scientific support for the seventh hypothesis, which shows the influence of work ethic on innovative work behavior through cooperative culture at the Tojo Unauna Prefecture regional tax authority.

The results of this study indicate the mediating role of collaborative culture as a culture that emphasizes teamwork, communication, respect, and empowerment, and utilizes individual knowledge to produce learning in the form of teamwork, trust, and organizational empowerment. The influence of work ethic on the innovative work behavior of employees of the Regional Tax Service Office in Tojo Unauna Administrative Regency can be bridging or mediating. This is where hard work, smart work, and honest work are successfully accepted as part of the work ethic of employees of the Tojo Unauna Regional Tax Service Office in a collaborative culture in the form of teamwork, trust, and empowerment, meaning that this condition has an impact. The innovative work attitude of employees of the Tojo Unauna Regional Tax Bureau, who provide services to the local community in the field of regional tax collection and management.

CONCLUSIONS

Based on the results of the research and discussion stated above, the authors draw several conclusions from the results of this study as follows:

1. *Knowledge Sharing* has a significant effect on *Collaborative Culture* at the Regional Revenue Agency of Tojo Una-Una Regency.
2. *Work Ethic* has a significant effect on *Collaborative Culture* at the Regional Revenue Agency of Tojo Una-Una Regency.

3. *Knowledge Sharing* has a significant effect on *Innovative Work Behavior* at the Regional Revenue Agency of Tojo Una-Una Regency.
4. *Work Ethic* has a significant effect on *Innovative Work Behavior* at the Regional Revenue Agency of Tojo Una-Una Regency.
5. *Collaborative Culture* has a significant effect on *Innovative Work Behavior* at the Regional Revenue Agency of Tojo Una-Una Regency.
6. *Collaborative Culture* can mediate the effect of *Knowledge Sharing* on *Innovative Work Behavior* at the Tojo Una-Una Regency Regional Revenue Agency.
7. *Collaborative Culture* can mediate the effect of *Work Ethic* on *Innovative Work Behavior* at the Regional Revenue Agency of Tojo Una-Una Regency.

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