

The Effect of Leadership Style and Mental Competency Guidance on Employee Performance with Work Engagement as a Mediating Variable at the Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda

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ABSTRACT

This study aims to analyze the effect of leadership style and mental competency guidance on employee performance with work engagement as a mediating variable at the Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda. This research employed a quantitative approach with an explanatory research design. The population consisted of all employees of the Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda, totaling 208 employees. The sample size was determined using the Slovin formula with a 5% margin of error, resulting in 137 respondents. Data were collected through a questionnaire and analyzed using PLS-SEM. The results show that leadership style has a positive and significant effect on work engagement and employee performance. Mental competency guidance also has a positive and significant effect on work engagement and employee performance. Furthermore, work engagement has a positive and significant effect on employee performance. The mediation test confirms that work engagement mediates the effect of leadership style and mental competency guidance on employee performance. These findings indicate that improving employee performance can be achieved not only through leadership style and mental competency guidance directly, but also by strengthening employees' work engagement. Therefore, the organization needs to enhance supportive leadership, practical mental competency guidance, and sustainable work engagement among employees.

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Introduction

Employee performance is a central concern in public sector human resource management because the effectiveness of public institutions depends on employees' ability to deliver services, maintain compliance, implement supervision, and achieve organizational targets. In customs and excise institutions, performance has a strategic meaning because employees support revenue collection, trade facilitation, industrial assistance, and community protection. Therefore, employee performance in this context is not limited to

administrative completion but also involves integrity, accuracy, service orientation, regulatory compliance, and supervisory readiness.

The performance demands faced by the Directorate General of Customs and Excise are increasingly complex. In 2024, customs and excise activities were related to large-scale facilitation, revenue, and supervision agendas. The Directorate General of Customs and Excise reported customs incentives of IDR 13.8 trillion, while bonded zone activities contributed USD 37.6 billion in exports, USD 12.3 billion in investment, and employment absorption of 1.97 million workers. At the same time, supervision activities reached 14,752 enforcement cases up to May 2024 (Direktorat Jenderal Bea dan Cukai, 2024a). These figures indicate that customs employees work in an environment that requires high performance, strong discipline, and readiness to respond to dynamic service and enforcement needs.

The regional context of East Java also shows substantial organizational pressure. Customs and excise revenue in East Java reached IDR 71.54 trillion up to July 2024, equivalent to 47.07% of the state budget target. However, the achievement was accompanied by pressure because excise revenue contracted by 3.14% year-on-year, while import duties increased by 8.95% (Direktorat Jenderal Bea dan Cukai, 2024). This condition illustrates that employee performance is not only related to achieving targets, but also to the ability of the organization and its employees to respond to economic changes, revenue fluctuations, and supervision demands.

The Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda is a relevant object for examining employee performance because it operates within the Juanda International Airport ecosystem. In 2024, Juanda International Airport served approximately 14 million passengers and recorded zero-accident operational performance. In the first semester of 2024, passenger traffic reached 6,831,786 passengers, increasing by about 5% compared to the same period in 2023 (Bandara Internasional Juanda, 2024). High mobility creates consequences for customs services, baggage control, cargo supervision, and coordination with other stakeholders in the airport environment.

The supervisory role of the Juanda Customs and Excise Office can also be seen from enforcement activities. During 2024-2025, more than 300 customs and excise violation cases were handled. Confiscated goods included dates, clothing, bags, skincare products, cigarettes without excise stamps, and medicines without approval from the Indonesian Food and Drug Authority, with a total value of IDR 1.4 billion. Although the office also achieved its 2024 revenue target, management still emphasized the need for stronger cooperation and teamwork in 2025 (Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Pabean Juanda, 2025). This shows that employee performance remains an ongoing managerial agenda.

Leadership style is one factor that may explain employee performance. Leaders provide direction, motivation, role modeling, support, and guidance for employees. Transformational leadership is particularly relevant because it emphasizes idealized

influence, inspirational motivation, intellectual stimulation, and individualized consideration (Lai et al., 2020). Previous studies have shown that leadership affects employee engagement and performance in both public and private contexts (Jiatong et al., 2022; Thanh & Quang, 2022). Studies involving Indonesian organizational settings also show that leadership is closely associated with employee performance (Febrianto et al., 2025; Krisnawida et al., 2023; Sanggarwati et al., 2021; Sari et al., 2025; Windy et al., 2026).

In addition to leadership, mental competency guidance is important in the context of the Ministry of Finance. In this study, mental competency guidance refers to an employee development process that strengthens competence, confidence, resilience, active learning, supervisory support, and the application of guidance outcomes in work. Pankkonen et al. (2025) showed that competence development intervention can improve work engagement by strengthening self-efficacy, informal learning, and resilience. Tannenbaum & Wolfson (2022) argued that workplace learning depends on capability, awareness, motivation, opportunity, and support, while Nielsen & Shepherd (2022) emphasized that mental health and well-being-related training should be evaluated through its transfer to workplace behavior.

Work engagement is positioned as a mediating variable because it explains the psychological and behavioral mechanism through which leadership and development support can influence performance. Work engagement refers to a positive work-related state characterized by vigor, dedication, and absorption (Schaufeli et al., 2002). Borst et al. (2020) emphasized that public and semi-public organizations need employees who are proactive, dedicated, and energetic to achieve high performance. Therefore, employees who experience effective leadership and practical competency guidance are expected to become more engaged, and engaged employees are expected to perform better.

Previous research has examined leadership, engagement, employee development, and performance, but the integration of leadership style and mental competency guidance as predictors of employee performance through work engagement remains limited, especially in Indonesian customs and excise institutions. Studies by Lai et al. (2020), Jiatong et al. (2022), and Thanh & Quang (2022) mostly focus on leadership and engagement. Pankkonen et al. (2025) focused on competence development intervention, while Awan et al. (2020) examined performance management systems.

Several Indonesian studies in Indonesia have provided relevant empirical foundations for understanding employee performance, but they also indicate that the present study still has a distinct research gap. Emmywati et al. (2020) showed that job crafting and work engagement are important in sustaining employee performance, indicating that performance improvement is not only determined by formal job structure but also by how employees psychologically attach themselves to their work. Hariadi et al. (2025) found that performance appraisal and job satisfaction contribute to employee performance through work motivation in an airport authority context, suggesting that employee performance in public service-related institutions is shaped by both managerial evaluation and internal work motivation.

Jatmiko et al. (2022) emphasized the role of education, training, and career development in improving employee performance, while Prihandoko et al. (2022) demonstrated that training and work motivation strengthen operational employee performance. These findings show that employee development practices are important, but they have not specifically examined mental competency guidance as a structured form of employee development.

Other studies have also highlighted the relevance of leadership and engagement. Mirda & Prasetyo (2022) showed that job characteristics, job involvement, and transformational leadership affect employee performance through work engagement, which supports the view that engagement can explain the mechanism between organizational factors and performance. Rousita et al. (2025) found that employee engagement and organizational culture influence employee performance through job satisfaction, indicating that employee attitudes can mediate the effect of organizational conditions on performance outcomes. Meanwhile, Rahmadhan et al. (2025) confirmed that training, career development, and work discipline affect employee performance in a tax office setting. Although these studies have discussed leadership, training, development, engagement, motivation, and performance, most of them examined these variables separately and were conducted in tax offices, hospitals, airport authorities, telecommunications institutions, or operational companies. Therefore, limited attention has been given to an integrated model that examines leadership style and mental competency guidance as antecedents of employee performance through work engagement in a customs and excise office. This gap becomes the basis for the present study at Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda.

Based on these theoretical and empirical arguments, this study aims to analyze the effect of leadership style and mental competency guidance on employee performance with work engagement as a mediating variable at Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda. The hypotheses are developed from the assumption that leadership style and mental competency guidance function as organizational resources that can strengthen employees' work engagement and improve performance. Accordingly, this study proposes seven hypotheses:

- H1: leadership style has a positive and significant effect on work engagement;
- H2: mental competency guidance has a positive and significant effect on work engagement;
- H3: leadership style has a positive and significant effect on employee performance;
- H4: mental competency guidance has a positive and significant effect on employee performance;
- H5: work engagement has a positive and significant effect on employee performance;
- H6: work engagement mediates the effect of leadership style on employee performance; and
- H7: work engagement mediates the effect of mental competency guidance on employee performance.

Method

This study used a quantitative explanatory design. The quantitative approach was selected because the research tested causal relationships among variables using numerical data and statistical analysis. The explanatory design was appropriate because the study examined direct and indirect effects among leadership style, mental competency guidance, work engagement, and employee performance.

The population consisted of all employees of the Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda, totaling 208 employees. The sample size was determined using the Slovin formula with a 5% margin of error, resulting in 137 respondents. The sampling technique used probability sampling with a simple random sampling approach, which gives each member of the population the same opportunity to be selected as a respondent.

Primary data were collected through a structured questionnaire using a five-point Likert scale. Secondary data were obtained from official institutional publications, previous studies, books, and journal articles. Leadership style was measured using four indicators adapted from Lai et al. (2020), namely idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. Mental competency guidance was measured using six indicators adapted from Pankkonen et al. (2025), Nielsen & Shepherd (2022), and Tannenbaum & Wolfson (2022), namely skill and competency development, confidence and readiness for development, resilience in facing work obstacles, active learning and self-reflection, support from supervisors and the work environment, and application of guidance outcomes. Work engagement was measured using vigor, dedication, and absorption based on Schaufeli et al. (2002) and Borst et al. (2020). Employee performance was measured through task performance and contextual performance based on Edgar et al. (2020).

Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The analysis consisted of outer model evaluation and inner model evaluation. The outer model was assessed through convergent validity, discriminant validity, composite reliability, and Cronbach's alpha. Convergent validity was evaluated using outer loading and Average Variance Extracted (AVE). Discriminant validity was assessed using cross loading and the Fornell-Larcker criterion. Reliability was evaluated using composite reliability and Cronbach's alpha. The inner model was assessed using R-square, Q-square, and hypothesis testing. Hypotheses were accepted when the p-value was below 0.05.

Results and Discussion

The study involved 137 employees of the Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda. The respondent profile shows that most respondents were male, and the largest age group was 31-35 years. Most respondents held a bachelor's degree and had sufficient work experience to assess the research variables. The largest group had 6-10 years of work experience, followed by employees with more than 15

years of service. Most respondents were civil servants, and the largest occupational group consisted of implementing staff. The supervision unit was the largest unit represented in the sample. This profile indicates that the data were obtained from employees directly involved in administrative, service, supervisory, and supporting functions.

Table 1. Respondent Profile

Characteristic	Dominant Category	Frequency/Percentage
Gender	Male	94 respondents / 69%
Age	31-35 years	35 respondents / 26%
Education	Bachelor degree	94 respondents / 69%
Work tenure	6-10 years	41 respondents / 30%
Employment status	Civil servant	131 respondents / 96%
Position	Implementing staff	79 respondents / 58%
Work unit	Supervision	45 respondents / 33%

Source: Primary data processed, 2026.

The descriptive analysis shows that all research variables were in the agree category. Leadership style was perceived positively, especially in role modeling, integrity, responsibility, and encouragement of critical thinking. However, the item related to leader openness to new ideas received the lowest mean among leadership items. This indicates that leadership is generally considered effective, but participative communication and openness to employee innovation can still be improved.

Mental competency guidance was also assessed positively. The highest responses appeared in items related to helping employees recognize competencies that need development and encouraging them to evaluate work methods. This means that guidance activities have helped employees reflect on their capabilities and work processes. However, the item related to helping employees not easily give up when facing work obstacles obtained the lowest mean. Therefore, the guidance program should emphasize resilience, stress management, and practical problem solving in challenging work situations.

Work engagement was also positive. Respondents showed strong enthusiasm and focus in carrying out their duties. This is important in customs and excise work because accuracy, concentration, and compliance with procedures are essential. Nevertheless, the item related to having sufficient energy to complete work obtained the lowest score among engagement items. This suggests that although employees are enthusiastic and focused, maintaining work energy remains important, especially in units with high operational pressure.

Employee performance was positively assessed. Respondents perceived that they were able to complete main tasks and support organizational effectiveness. The highest response was found in the ability to complete main duties according to job responsibilities, while the lowest response was found in efforts to achieve organizational targets. This indicates that employees feel capable of performing their core duties, but target achievement requires stronger monitoring, feedback, and organizational support.

Measurement Model Evaluation

The measurement model met the criteria for validity and reliability. The AVE values for all constructs were above 0.50, indicating that the constructs were able to explain more than half of the variance of their indicators. The outer loading values for all indicators were also above 0.70, meaning that each indicator adequately represented its construct. Discriminant validity was confirmed through cross loading and the Fornell-Larcker criterion. Reliability testing also showed that composite reliability and Cronbach's alpha values for all variables were above 0.70, indicating strong internal consistency.

Table 2. Measurement Model Results

Variable	AVE	Composite Reliability	Cronbach Alpha
Leadership style	0.749	0.960	0.952
Mental competency guidance	0.752	0.973	0.970
Work engagement	0.729	0.960	0.953
Employee performance	0.745	0.967	0.962

Source: Primary data processed, 2026.

Structural Model and Hypothesis Testing

The structural model showed adequate explanatory and predictive power. The R-square value for work engagement was 0.626, indicating that leadership style and mental competency guidance explained 62.6% of work engagement. The R-square value for employee performance was 0.569, indicating that leadership style, mental competency guidance, and work engagement explained 56.9% of employee performance. The Q-square value was 0.839, indicating strong predictive relevance. These findings show that the model was suitable for explaining work engagement and employee performance in the research context.

Table 3. Hypothesis Testing Results

Hypothesis	Relationship	Original Sample	T-statistic	P-value	Result
H1	Leadership style -> Work engagement	0.682	12.515	0.000	Significant
H2	Mental competency guidance -> Work engagement	0.198	3.108	0.002	Significant
H3	Leadership style -> Employee performance	0.253	2.477	0.014	Significant
H4	Mental competency guidance -> Employee performance	0.158	2.077	0.040	Significant
H5	Work engagement -> Employee performance	0.447	5.115	0.000	Significant

Hypothesis	Relationship	Original Sample	T-statistic	P-value	Result
H6	Leadership style -> Work engagement -> Employee performance	0.305	4.565	0.000	Significant
H7	Mental competency guidance -> Work engagement -> Employee performance	0.089	2.768	0.006	Significant

Source: Primary data processed, 2026.

The first hypothesis was supported, showing that leadership style positively and significantly affects work engagement. This means that employees who perceive their leaders as supportive, responsible, inspirational, and development-oriented tend to show stronger engagement. In the Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda, leaders who provide clear direction and act as role models can strengthen employees' sense of meaning, energy, and involvement. This finding is consistent with Lai et al. (2020), Jiatong et al. (2022), and Thanh & Quang (2022), who found that transformational leadership improves engagement. The descriptive results support this finding because employees gave high responses to leadership role modeling, integrity, and critical thinking. However, openness to new ideas needs improvement, indicating that engagement can be strengthened through wider participative communication.

The second hypothesis was also supported. Mental competency guidance positively and significantly affects work engagement. This finding indicates that guidance programs that help employees develop competencies, build confidence, reflect on work, and receive support can increase engagement. This is consistent with Pankkonen et al. (2025), who found that competence development intervention increases work engagement. It also supports Awan et al. (2020) and Fatimah et al. (2021), who emphasized the role of coaching, feedback, development, and employee involvement in strengthening engagement. The descriptive findings show that mental competency guidance is strongest in helping employees recognize competencies and evaluate their work methods. However, resilience in facing work obstacles remains the weakest aspect, so guidance programs should become more practical and oriented toward pressure management.

The third hypothesis was supported, indicating that leadership style positively and significantly affects employee performance. Leaders who provide direction, motivation, role modeling, intellectual stimulation, and individualized consideration help employees complete tasks, meet standards, and support organizational goals. This finding aligns with Armstrong & Taylor (2023) and is supported by Jiatong et al. (2022), Krisnawida et al. (2023), Sari et al. (2025), Febrianto et al. (2025), and Sanggarwati et al. (2021). In a customs office, role modeling and integrity are important because employees must maintain compliance, accuracy, and public trust. However, because leader openness to new ideas

received a lower descriptive score, performance improvement should also be supported by innovation forums and two-way communication.

The fourth hypothesis was supported. Mental competency guidance positively and significantly affects employee performance. This indicates that employees who perceive guidance as useful for strengthening capability, confidence, learning, and readiness tend to perform better. The finding is consistent with the ability, motivation, and opportunity framework discussed by Edgar et al. (2020), which suggests that performance increases when employees have the capability and support to perform effectively. It is also supported by Jatmiko et al. (2022), Prihandoko et al. (2022), and Rahmadhan et al. (2025), who found that training, career development, and employee development practices influence performance. The descriptive analysis shows that guidance helps employees recognize development needs and evaluate work methods, which can support better task completion and adaptation.

The fifth hypothesis was supported, showing that work engagement positively and significantly affects employee performance. Engaged employees bring energy, dedication, enthusiasm, and focus to their work. In customs and excise operations, focus is essential because errors may affect service quality, supervision effectiveness, and regulatory compliance. This finding supports Schaufeli et al. (2002) and Borst et al. (2020), who argued that engagement is related to employee performance. It is also in line with Lai et al. (2020), Awan et al. (2020), Emmywati et al. (2020), Mirda & Prasetyo (2022), and Rousita et al. (2025). Descriptive results show that employees had strong enthusiasm and focus, but their energy level was relatively lower. Therefore, workload management and team support are needed to sustain engagement and performance.

The sixth hypothesis was supported, confirming that work engagement mediates the effect of leadership style on employee performance. This means that leadership improves performance not only directly but also through the formation of employee engagement. Leaders shape the psychological condition of employees by providing support, direction, and meaning. When employees become more engaged, they tend to perform better. This finding supports Lai et al. (2020) and Jiatong et al. (2022), who found that work engagement mediates the relationship between leadership and performance. The descriptive findings show that leadership is strong in role modeling and integrity, while engagement is reflected in enthusiasm and focus. Thus, positive leadership can create an engaged workforce that performs better.

The seventh hypothesis was supported, confirming that work engagement mediates the effect of mental competency guidance on employee performance. This finding shows that guidance programs improve performance not only by strengthening competence but also by increasing employees' psychological attachment to their work. Employees who receive relevant guidance become more confident, reflective, and prepared. These conditions improve engagement, which then improves performance. This finding is consistent with Pankkonen et al. (2025), Awan et al. (2020), and Fatimah et al. (2021). The descriptive

findings also show that guidance supports self-recognition and work evaluation, while engagement is reflected in enthusiasm and focus. However, resilience and work energy remain important areas for improvement.

Conclusion

This study concludes that leadership style and mental competency guidance are important factors influencing work engagement and employee performance at the Medium Customs Type, Customs and Excise Controlling and Servicing Office of Juanda. Leadership style has a positive and significant effect on work engagement and employee performance. Mental competency guidance also has a positive and significant effect on work engagement and employee performance. Work engagement has a positive and significant effect on employee performance and mediates the effect of leadership style and mental competency guidance on employee performance.

These findings indicate that employee performance improvement in public customs institutions cannot rely only on direct managerial intervention. Leadership and guidance programs become more effective when they strengthen work engagement as a psychological and behavioral mechanism. Therefore, the organization should strengthen two-way communication between leaders and employees, provide more space for work innovation, design mental competency guidance that focuses on resilience and stress management, and maintain employee energy through workload mapping, team support, and regular performance feedback. Future studies may include other variables such as organizational culture, workload, motivation, job satisfaction, and work environment to obtain a broader understanding of employee performance in public sector organizations.

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