



The influence of work motivation and work environment on organizational citizenship behavior (ocb) by job satisfaction as an intervening variable (case study of KPP Pratama Medan Polonia)

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ABSTRACT

This study aims to determine the effect of work motivation, and work environment on organizational citizenship behavior (OCB) with job satisfaction as an intervening variable. This research was conducted at KPP Pratama Medan Polonia. This research uses associative research statistics with a quantitative approach with SEM PLS (Partial Least Square) chosen as the test tool in this study. The sample of this research is KPP Pratama Medan Polonia employees totaling 100 people. The measurement method used in this study uses a Likert scale. The application used is Partial Least Square (PLS) with the SmartPLS version 3.0 program to present descriptive statistical data. Based on the results of the study, it can be concluded that (1) work motivation has a relevant influence on job satisfaction variables at KPP Pratama Medan Polonia. (2) work environment has a relevant influence on job satisfaction variables at KPP Pratama Medan Polonia. (3) work motivation has an influence on organizational citizenship behavior (OCB) at KPP Pratama Medan Polonia. (4) work environment has an influence on organizational citizenship behavior (OCB) at KPP Pratama Medan Polonia. (5) work motivation has a significant influence on OCB both directly and indirectly by intervening in job satisfaction at KPP Pratama Medan Polonia. (6) work environment has a relevant influence on OCB both directly and indirectly with job satisfaction intervening. (7) job satisfaction has an influence on organizational citizenship behavior (OCB) at KPP Pratama Medan Polonia.

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INTRODUCTION

Employees are the main asset, therefore the success or failure of the organization depends on the ability of its employees. Employees as humans have diverse thoughts, feelings, statuses, and

backgrounds. So the treatment of employees is different from the treatment of machines. (Reza Nurul Ichsan, 2021) To maintain the quality of employees who can influence the success of the organization, they must have the ability to create and generate ideas, have creativity, take the initiative, solve problems, have foresight, skills, and expertise a form of potential and quality human beings, which must be owned by the organization to realize the stated organizational goals. (Nopri Ariansyah, 2023)

The problem of bureaucracy in Indonesia will always be related to two very complex sources of problems. Internal factors, for example, are related to problems such as the low quality of human resources, bureaucratic systems, and procedures, feudalistic work culture, rigid leadership that tends not to be visionary, low mentality and morale, a fat organizational structure with unclear functions, and low employee welfare. (Budi Alamsyah Siregar, 2022) These factors concern administrative behavior and organizational behavior. Meanwhile, external factors are at least related to matters such as low public trust in the bureaucracy, public demands for a professional bureaucracy, free of KKN, the culture adopted by the general public is not conducive to bureaucratic improvement, the level of public awareness and discipline of the applicable policy system is still low, social inequality, and other matters related to patterns, structures, and public activities that can affect bureaucratic tasks. (Riyadi, 2023)

In recent years, Indonesia has been intensively developing various infrastructure sectors. Of course, this makes Indonesia faced with the demands of fulfilling state revenue, one of which is from tax revenue. The existence of a tax revenue office must be supported by extra services so that people are obedient to pay taxes. (Dewi Suma, 2022)

KPP Pratama Medan Polonia is an office that was inaugurated on May 27, 2008, based on the Decree of the Minister of Finance, the name was changed to Medan Polonia Primary Tax Service Office with the working areas of Medan Polonia, Medan Tuntungan, Medan Selayang, Medan Maimun, Medan Baru, and Medan Johor. In its operation in 2022, the KPP Pratama Medan Polonia Tax Office received a tax revenue target of 83% compared to the tax revenue achieved in the previous year of 63%. (Keliat, 2021)

According to Asman Abnur, Minister of State Apparatus Empowerment and Bureaucratic Reform (PANRB), one of the diseases in the government bureaucracy is the quality of public services that still do not meet public expectations. (Paat, 2018) Public services can be in the form of licensing, basic services, or services, a sign of the government's presence in the community. In this case, it is necessary to increase community satisfaction by building a reliable work team, a healthy work environment, and also high work motivation, especially at the KPP Pratama Medan Polonia Tax Office. (reza Nurul Ichsan, 2022)

Motivating employees is very important for organizations so that the goals to be achieved can be carried out properly, providing this motivation is also needed so that the performance of their employees can be continuously improved. (Sari, 2021). Motivation is a process of trying to influence someone to want to do something we want. (Di Astuti Wulandari, 2017).

In addition, Organizational citizenship behavior (OCB) carried out by employees in an organization has an important role and has a positive impact on the development of an organization. (Reza Nurul Ichsan L. N., 2022) An organization that has employees who have good OCB behavior, will support individual performance for better organizational development. (Abd. Rasyid Syamsuri, 2022) OCB can be carried out by an employee because of the encouragement of work motivation, when someone has high work motivation, they will apply OCB in their work. One of the factors that influence organizational citizenship behavior is work motivation. When an employee has high and good work motivation, he will show good organizational citizenship behavior in his work. (Aini, 2019)

In addition, the work environment also affects the emotions of the individual, if an individual is happy with his environment then the individual will work optimally with enthusiasm but on the contrary, if the employee does not feel happy with his environment then this will reduce

his performance and work time becomes not optimal. (Reza Nurul Ichsan L. N., 2022) Employees involved in conflict tend to be selfish individuals, unwilling to cooperate with coworkers and this makes the employee's motivation decrease and will make him lazy to work and not feel at home where he works. One of the factors that influence organizational citizenship behavior is the work environment. When an employee is comfortable at work, the employee will show good organizational citizenship behavior in his work. And vice versa. (Kusuma Chandra Kirana, 2022)

Job satisfaction is one of the processes that encourage human resources to be able to behave in Organizational Citizenship Behavior (OCB). (Abd. Rasyid Syamsuri A. H., 2022) Job satisfaction is what employees feel in viewing each job with a sense of pleasure that arises as a positive emotional state. Job satisfaction is closely related to work motivation, the higher the employee's motivation, the higher the performance participation provided which in turn will encourage them to continue to make improvements to their performance.

The phenomenon that occurs in employee performance-oriented Organizational Citizenship Behavior (OCB) behavior arising from satisfaction at work is interesting to understand the causes. According to (Budi Alamsyah Siregar D. S., 2022) extra employee behavior can be created by emphasizing the importance of Organizational Citizenship Behavior (OCB) for the survival of the organization which leads to effective and efficient performance. Employee morale is related to Organizational Citizenship Behavior (OCB) as a trigger that can contribute appropriately to making an organization grow. (Marmi Is Khazamah, 2021)

RESEARCH METHOD

The research method is a scientific way to get data with specific purposes and uses. (Sugiyono, 2017). This study seeks to determine the effect of work motivation and work environment on Organizational Citizenship Behavior (OCB) with job satisfaction as an intervening variable, with associative research statistics with a quantitative approach.

SEM PLS (Partial Least Square) was chosen as the test tool in this study because this study describes and explains latent variables with a population of 100 respondents. The data collection method used in this study used a questionnaire.

Table 1. Research population

Position	Number of Employees
Head of Office	1
Section Head	10
Account Representative	33
Functional	25
Executive	31
Total	100

Source: KPP Pratama Medan Polonia, 2023

Data collection techniques by asking questions to respondents to answer questions. (Sugiyono, 2017) In this study, questionnaires were distributed to employees of KPP Pratama Medan Polonia. The sample used in this study was the entire population of 100 respondents. The SEM PLS model used in this study is described as shown below:

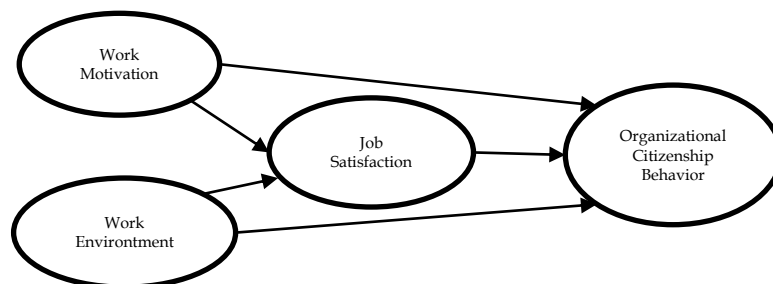


Figure 1. Research Model

The measurement method used in this research the investigation uses a Likert scale, which is a convention used as a reference to ensure the short length of the interval in the measurement instrument, so that the measurement instrument when used will create a quantitative instrument. (Sugiyono, 2017)

The Linkert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social events or phenomena. (Sugiyono, 2017) Alternative responses on the Likert scale used to receive the following scores:

Table 2. Research Assessment Score

Assessment	Score
Strongly Agree (SS)	5
Agree (S)	4
Don't Know (IT)	3
Disagree (TS)	2
Strongly Disagree (STS)	1

Source: (Sugiyono, 2017)

Partial Least Square (PLS) analysis aims to help researchers obtain latent variables for prediction purposes. (Ghozali, 2014)

In this study, there are 46 manifestation variables and 4 latent variables, namely motivation (B) measured by 8 manifestation variables, work environment (A) measured by 10 manifestation variables, job satisfaction (C) measured by 15 manifesto variables, OCB (D) measured by 13 manifestation variables.

This research hypothesis describes the initial predictions in the research to be carried out. The initial hypothesis in this study is as follows:

- H1: Work motivation influences job satisfaction
- H2: Work environment influences job satisfaction
- H3: Work motivation influences Organizational Citizenship Behavior (OCB).
- H4: The work environment influences Organizational Citizenship Behavior (OCB)
- H5: Work motivation influences OCB either directly or indirectly with job satisfaction intervening.
- H6: Work environment has a significant influence on OCB both directly and indirectly with job satisfaction intervening.
- H7: Job satisfaction influences Organizational Citizenship Behavior (OCB).

RESULTS AND DISCUSSIONS

The statistical method used to test the hypothesis in this study is partial minimum square (PLS). PLS is an alternative analysis method with structural equation modeling (SEM) based on variance.

This method has the advantage of not requiring predictable assumptions with a relatively small sample size.

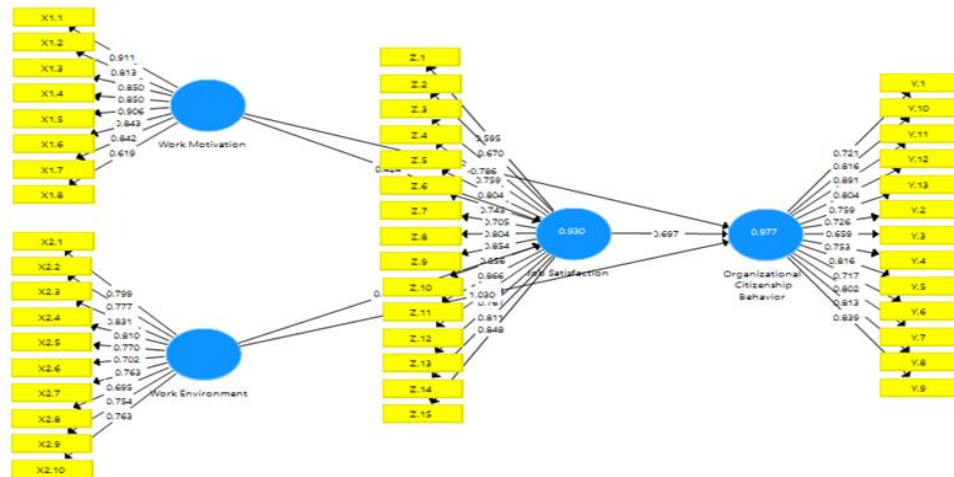


Figure 2. Research model after being entered in smart pls
Source: Smart PLS Processing Results version 3.0

From the first processing, several Indicators were obtained with a value of < 0.7, these indicators are indicators that must be dropped because they are not valid to measure the construct, the calculations after the invalid indicators are dropped, produce the following data:

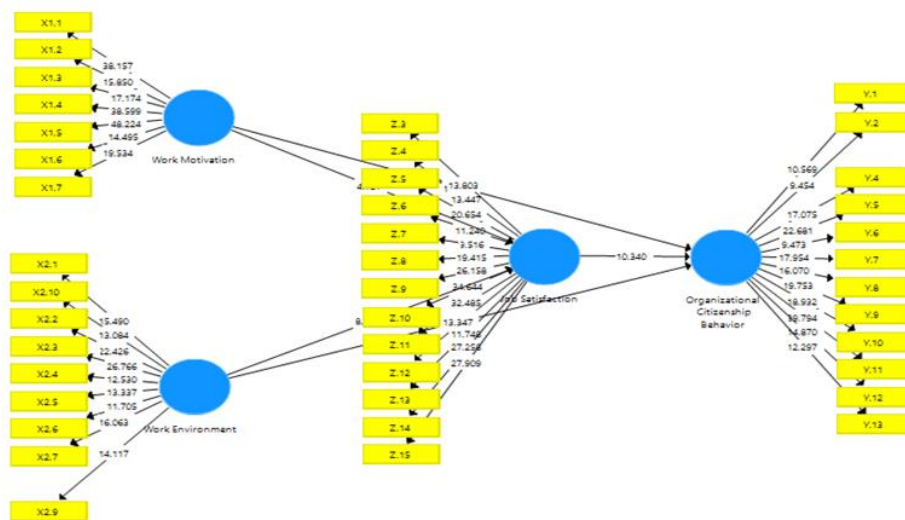


Figure 3. Research model after removing invalid indicators
Source: Smart PLS Processing Results version 3.0

The figure above shows that all indicators are above the Smart PLS requirement of > 0.7, which is valid to measure the construct.

Table 3. Construct reliability and validity

	<i>Cronbach's Alpha</i>	<i>rho_A</i>	<i>Composite Reliability</i>	<i>Average Variance Extracted (AVE)</i>
Job Satisfaction	0,953	0,954	0,959	0,645
Work Environment	0,918	0,919	0,933	0,606
Work Motivation	0,944	0,946	0,955	0,751
Organizational Citizenship Behavior	0,945	0,948	0,953	0,627

Source: Smart PLS Ver. 3.0

Based on table 3 above, shows that the average variance extracted (AVE) for each variable is work motivation and the components of the work environment, job satisfaction, and Organizational Citizenship Behavior (OCB) are above 0.5, meaning that all components are reliable. Therefore, the discriminant validity of each variable can be said to be high. Meanwhile, the composite confidence score for each variable has a composition score > 0.60. These results indicate that each variable meets the combined reliability, so it can be concluded that all variables have a high level of reliability.

Furthermore, since the Cronbach alpha for each variable in the table above shows a constituent value > 0.70, these results indicate that each research variable meets the requirements for Cronbach alpha values, and all variables conclude that they exhibit a high level of reliability.

From this, it can be concluded that the measures used in this study have high discriminant validity in compiling each variable.

Table 4. Path coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Job Satisfaction -> Organizational Citizenship Behavior	0,935	0,94	0,088	10,624	0,000
Work Environment_ -> Job Satisfaction	0,637	0,639	0,082	7,72	0,000
Work Environment_ -> Organizational Citizenship Behavior	0,963	0,965	0,072	13,446	0,000
Job Motivation -> Job Satisfaction	0,352	0,351	0,083	4,259	0,000
Work Motivation -> Organizational Citizenship Behavior	-1,011	-1,017	0,095	10,696	0,000

Source: Smart PLS Ver. 3.0

H1: In the initial prediction, work motivation influences job satisfaction.

Work motivation has a relevant influence on job satisfaction variables, the value is $0.000 < 0.05$. H1 is accepted. These results corroborate previous research conducted by (Hari Sucahyowati, 2022) which states that there is an effect of motivation on job satisfaction.

H2: In the initial prediction, the work environment influences job satisfaction.

The work environment has a relevant influence on the job satisfaction variable, the value is $0.000 < 0.05$. H2 is accepted. These results corroborate previous research conducted by (Marmi Is Khazamah, 2021) which states that there is a positive and significant effect of the work environment on employee job satisfaction.

H3: In the initial prediction, work motivation influences organizational citizenship behavior (OCB).

Work motivation influences organizational citizenship behavior (OCB), the value is $0.000 < 0.05$. H3 is accepted. These results corroborate previous research conducted by (Kusuma Chandra Kirana, 2022) which states that motivation has a positive and significant effect on organizational citizenship behavior (OCB).

H4: In preliminary predictions, the work environment influences Organizational Citizenship Behavior (OCB).

The work environment influences organizational citizenship behavior (OCB), the value is $0.000 < 0.05$. H4 is accepted. These results corroborate previous research conducted by (Kusuma Chandra Kirana, 2022) which states that the work environment has a positive and significant effect on organizational citizenship behavior (OCB).

H5: In the initial prediction, job satisfaction influences organizational citizenship behavior (OCB).

Job satisfaction influences organizational citizenship behavior (OCB), the value is $0.000 < 0.05$. H5 is accepted. These results corroborate previous research conducted by (Hari Sucahyowati, 2022) which states that job satisfaction has a significant effect on organizational citizenship behavior.

Table 5. Specific indirect effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Work Motivation -> Job Satisfaction -> Organizational Citizenship Behavior	0,329	0,332	0,092	3,593	0,000
Work Environment -> Job Satisfaction -> Organizational Citizenship Behavior	0,595	0,599	0,087	6,83	0,000

Source: Smart PLS Ver. 3.0

Table 5 shows that the P value is $0.000 > 0.05$ for work motivation → job satisfaction → OCB, it can be explained that work motivation has a significant influence on OCB both directly and indirectly by intervening with job satisfaction, as well as the case with work environment → job satisfaction → OCB of $0.000 < 0.05$, the work environment has a relevant influence on OCB both directly and indirectly by intervening job satisfaction.

CONCLUSION

Based on the result that work motivation has a relevant influence on job satisfaction variables at KPP Pratama Medan Polonia; the work environment has a relevant influence on job satisfaction variables at KPP Pratama Medan Polonia; work motivation has an influence on organizational citizenship behavior (OCB) at KPP Pratama Medan Polonia; the work environment has an influence on organizational citizenship behavior (OCB) at KPP Pratama Medan Polonia; work motivation has a significant influence on OCB both directly and indirectly with job satisfaction intervening at KPP Pratama Medan Polonia; the work environment has a relevant influence on OCB both directly and indirectly with job satisfaction intervening; and job satisfaction has an influence on organizational citizenship behavior (OCB) at KPP Pratama Medan Polonia. This study has variable limitations, which are only limited to variables of work motivation, work environment, and also job satisfaction. It is expected that the next researcher will develop variables so that this research continues and has a positive impact, especially in the Tax Office Office.

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