

The Influence of Organization Citizen Behavior and Employee Compensation on The Performance of Employee Contract Regional Revenue Agency Pekanbaru

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Abstract

This study aims to determine how much Organization Citizen Behavior and employee compensation have on the performance of contract employees in enforcing and confiscating local taxes at the Pekanbaru City Regional Revenue Agency, either partially or simultaneously. This writing contains the results of a study entitled The Influence of Organization Citizen Behavior and Employee Compensation on the Performance of Contract Employees in the Collection and Confiscation of Local Taxes which I did at the Regional Revenue Agency of Pekanbaru City. This type of research uses a descriptive method with a quantitative approach. The data used in this research is primary data. The population in this study were 40 employees and the sampling technique used was saturated sample, the respondents in this study were 40 contract employees, the data collection technique used a questionnaire, the data processing technique used the SPSS version 21 program. The analytical method used was the classical assumption test (Test Normality, Multicollinearity Test, Heteroscedasticity Test), multiple linear regression analysis, hypothesis testing (t test and F test) and the coefficient of determination. The results of research with multiple linear regression analysis. Organizational citizen behavior and compensation simultaneously influence employee performance with a significance level of 0.305. Organizational behavior has a partial effect on employee performance with a significance level of 0.000 < 0.05, which means the hypothesis is accepted, compensation has a partial effect on employee performance with a significance level of 0.000 < 0.05, which means the hypothesis is accepted.

Keywords Motivation, Compensation, Performance

INTRODUCTION

Humans are the most important resource in a government agency, without the human aspect it would be difficult for agencies to develop the mission and objectives that have been set. No matter how sophisticated the equipment and devices in the agency are, if they are not supported by human resources to control and operate them, then these equipment and devices may not be able to work according to their functions, human resources are potential assets which are an organization's asset in realizing its existence.

Basically, management is a process of effort or art that regulates or manages existing resources by implementing management functions to achieve certain goals. In an effort to achieve company goals, the problems faced by management are not only found in raw materials, work tools, production machines, money and the work environment, but also involve employees (human resources) who process these other production factors. According to Handoko (2012: 8) management is the process of planning, organizing, directing, and supervising the efforts of members of the organization and the use of other organizational resources in order to achieve organizational goals that have been set. According to Malayu SP Hasibuan (2016:9).



Every government agency is required to be able to optimize human resources and how human resources are managed. The management of human resources is inseparable from the factor of employees who are expected to perform as well as possible in order to achieve the goals of government agencies. Employees are the main asset of the agency and have a strategic role within the agency, namely as thinkers, planners and controllers of agency activities.

To be able to carry out their duties properly, employee development needs to be directed at improving the quality of human resources. This is done so that human resources have attitudes and behaviors that are centered on dedication, honesty, responsibility, discipline and dignity so that they can provide services according to the demands of community development. Without employees how difficult it is for agencies to achieve their goals, because they are the ones who determine the progress of an agency, providing services according to the demands of community development. Without employees how difficult it is for agencies to achieve their goals, because they are the ones who determine the progress of an agency, by having a skilled and highly motivated workforce, agencies already have very expensive assets, because basically humans are the subject and object of development.

According to (Arif Yusuf Hamali 2018, 2) states that human resource management is a strategic approach to skills, motivation, development, and management of organizing resources.

According to (Prasadjia Ricardianto 2018, 15) states that human resource management is a science or a way of how to regulate the relationship and role of resources (labor) owned by individuals efficiently and effectively and can be used optimally so that (goal) with the company, maximum employees and society.

In an organization, HR is one of the most important elements to run the wheels of the organization to achieve its goals, in good governance also formed by bureaucratic officials who have high competence, responsibility and dedication in carrying out the work which is the main task of its function. The key to everything is how to improve employee performance in supporting good governance.

Performance comes from the notion of performance. There are also those who provide an understanding of performance as a result of work or work performance. However, actually performance has a broader meaning, not only the result of work, but including how the work process takes place. Performance according to Government Regulation Number 46 of 2011 is work performance or work results achieved by each Civil Servant in an organizational unit in accordance with employee work goals and work behavior. Kasmir (2016: 182) says performance is the result of work and work behavior that has been achieved in completing the tasks and responsibilities given within a certain period. According to Fahmi (2018:

The performance of an employee will determine the performance of the organization where he works. The duties of each individual employee as a whole will affect the performance of the organization, therefore employees in the organization must have high organizational citizenship behavior. Organizational Citizenship Behavior is a person's involvement beyond the roles and demands given at work, besides that it involves the behavior of helping each other and voluntarily working if given more assignments and

obeying the rules that apply. Such behavior represents “employee added value” which does not reflect the more narrow, traditional measures of performance.

Basically, humans work with the purpose of their life. An employee will work and show his sincerity in working for the company. Because of that, the company must also reward the work performance of employees, namely by providing compensation. One way to improve employee performance is through compensation. Compensation according to M. Ma'ruf Abdullah (2016: 72) is a reward for services to employees for their contribution in achieving company goals. Compensation according to Hasibuan (2017: 118), All income in the form of money, direct or indirect goods received by employees in return for services provided to companies or agencies.

Another factor that affects employee performance is compensation set by the company/agency. Employees generally expect compensation to be determined fairly and adequately and meet their monthly needs. By providing compensation, the organization is expected to improve employee performance. Compensation is important for employees as individuals because the amount of compensation reflects the size of the value of their work among the employees themselves, their families and society. Compensation programs are also important for organizations, because they reflect efforts to maintain human resources or in other words so that employees have high loyalty and commitment to the company.

Pekanbaru City Regional Revenue Agency (Bapenda) is one of the organizations or agencies tasked with organizing regional revenue collection and coordinating with other agencies in planning, implementing and controlling regional revenue collection. Bapenda also has the task of carrying out regional government affairs based on the principle of autonomy and co-administration in the area of regional revenues as well as other tasks assigned by regional heads based on provisions from the central and regional governments in accordance with statutory regulations. As a government organization that is responsible for the increase or decrease in regional income, of course, organizations or agencies are required to have qualified human resources.

Organizational citizenship behavior is an individual contribution that exceeds the demands of a role at work. Organizational citizenship behavior involves several behaviors including helping others, volunteering for extra assignments, complying with workplace rules and procedures. These behaviors describe "employee added value" which is a form of prosocial behavior, namely social behavior that is positive, constructive and meaningful to help. Internal organs Lisa E Baranik (2015) defines Organization Citizen Behavior are performance behaviors not found in employee's formal job descriptions that support the organization's social and psychological environment, which means Organization Citizen Behavior is behavior in performance that is not found in formal employee job descriptions where it can support the social environment and organizational psychology. Katz and Kahn in Anik Herminingsih (2012) state that the most basic organizational behavior for the functioning of an organization is innovative and spontaneous, which includes helping one another, maintaining the organization, providing constructive ideas.

Lack of Organizational Citizen Behavior character in agency employees who are reluctant to carry out work that is not the main task concerned, where they want more



compensation for the additional work assigned to them, thereby indirectly reducing agency performance in generating local revenue from the tax sector.

Employee performance is an important matter that must be considered by every agency anywhere, including the Pekanbaru City Regional Revenue Agency, because employee performance influences the success of these agencies in achieving their goals. Good and satisfactory employee performance can result in good performance for agencies, while poor performance can result in low performance for agencies.

LITERATURE REVIEW

Organization Citizen Behavior(X1)

Permatasari (2017: 38) Organization Citizen Behavior is individual behavior that is free (discretionary), which does not directly get rewards from the formal reward system, and which as a whole (aggregate) will increase the efficiency and effectiveness of functions in the organization. With the following indicators, (1) Altruism (behavior of helping others), (2) Conscientiousness (accuracy and caution), (3) Sportsmanship (behaviorsportsmanship), (4) Courtesy (maintaining good relations), (5) *civicvirt* (responsibility for organizational life) Allison in Permatasari (2017).

Compensation (X2)

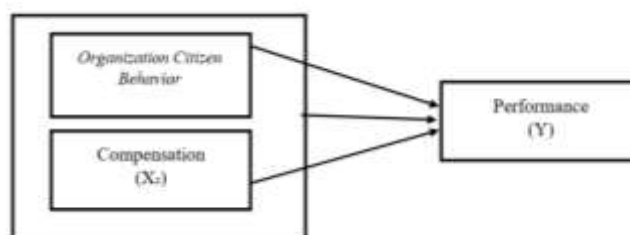
Compensation according to Hasibuan (2017: 118), All income in the form of money, direct or indirect goods received by employees in return for services provided to companies or agencies. With the following indicators, (1) wages and salaries, (2) incentives, (3) allowances, (4) facilities (Hasibuan 2017:86)

Performance (Y)

Performance according to Government Regulation Number 46 of 2011 is work performance or work results achieved by each Civil Servant in an organizational unit in accordance with employee work goals and work behavior. With the following indicators, quality, quantity, time, cost, service orientation, integrity, commitment, discipline, cooperation.

Framework

Organizational citizenship behavior and compensation are both one of the factors that affect the performance of an employee, for more details the author describes in the paradigm chart the influence of Organizational citizenship behavior and compensation on employee performance as follows:



Research Hypothesis

Based on the description of the conceptual framework above, the researcher proposes several hypotheses in this study, including:

1. It is suspected that organizational citizenship behavior influences the performance of contract employees at the Pekanbaru City Regional Revenue Agency.
2. It is suspected that compensation affects the performance of contract employees at the Pekanbaru City Regional Revenue Agency.
3. It is suspected that organizational citizenship behavior and compensation affect the performance of contract employees at the Pekanbaru City Regional Revenue Agency.

RESEARCH METHODS

The research variables consist of two variables. The first variable is the independent variable, namely citizenship behavior and compensation. The second variable is the dependent variable, namely performance. One of the steps in the research is to determine the object to be studied and the size of the existing population. According to Sugiyono (2014: 119), population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. The number in this study was 40 contract employees. The method chosen is saturated sampling (census), which is a sampling method when all members of the population are used as samples. This is often done when the population is small (Supriyanto and Machfudz, 2010: 188), then the sample was taken from all contract employees who became a population of 40 respondents. The technique used to analyze the data obtained is descriptive quantitative analysis. To find out how the influence of organization citizen behavior and compensation on the performance of Pekanbaru City Regional Revenue Agency employees, using ordinal model data measurement techniques for the purposes of quantitative analysis.

RESULTS AND DISCUSSION

t test (Hypothesis Test)

The hypothesis in this study was tested for validity using a partial test on the regression model. Testing was carried out by looking at the significance level (p-value) of the calculated results. If the significance level resulting from the calculation is below 0.05 then the hypothesis is accepted, whereas if the calculated significance level is greater than 0.05 then the hypothesis is rejected.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
(Constant)	.305	1,397		.218	.829
1 OCB	1,281	063	.699	9,309	.000
COMPENSATION	.645	.073	.305	8,865	.000

a. Dependent Variable: PERFORMANCE

Source: Primary data processed in 2022



Based on the t test results table above, the explanation is as follows:

1. Testing H1, it is known that the sig. for the effect of Organization Citizen Behavior on performance is $0.000 < 0.05$ and the t value is $9.309 > 2.02619$ so that it can be stated that Organization Citizen Behavior has a significant effect on performance.
2. Testing H2, it is known that the sig. for the effect of compensation on performance is equal to $0.000 > 0.05$ and the value of t count is $8.865 > 2.02619$ so that it can be stated that compensation has a significant effect on performance.

F Test (Partial)

Partial test on the regression model testing is done by looking at the significance level (p-value) of the calculated results. If the significance level resulting from the calculation is below 0.05 then the hypothesis is accepted, whereas if the calculated significance level is greater than 0.05 then the hypothesis is rejected.

Model	Sum of Squares	df	MeanSquare	F	Sig.
1 Regression	7479,702	2	3739,851	56,670	.000b
residual	20,073	37	.543		
Total	7499,775	39			

a. Dependent Variable: PERFORMANCE

b. Predictors: (Constant), COMPENSATION, OCB

Source: Primary data processed in 2022

Based on the F test results table above, the explanation is as follows: Testing H3, it is known that the significance value for the influence of Organization Citizen Behavior and simultaneous compensation on performance is $0.000 < 0.05$ and F count $56.670 > 3.25$, so it can be stated that Organization Citizen Behavior and compensation simultaneously affect performance.

Determination Coefficient Test

The coefficient of determination test was carried out to find out how far the model's ability to explain the dependent variables is. The test results of the coefficient of determination can be seen in the following table:

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.689a	.554	.552	8,756

a. Predictors: (Constant), COMPENSATION, OCB

Source: Primary data processed in 2022

The results of the regression calculation show that the Adjusted R Square value is 0.522. This means that the 55.2% variation in performance can be explained by Organization

Citizen Behavior and compensation, the remaining 44.8% is explained by other variables not examined in this study.

To see the effect of variables *Organization Citizen Behavior* on performance and compensation variables on performance separately are listed below:

1. Influence *Organization Citizen Behavior* Against Performance

Based on the research, the results of the t test show that *Organization Citizen Behavior* affects the performance of contract employees. This can be proven from the results of the statistical hypothesis test where t_{count} is greater than t_{table} , namely $9.309 > t_{table} 2.02619$ with a significance of 0.000 less than 0.05. This means that it can be said that *Organization Citizen Behavior* has a positive effect on employee performance. So that the nature of thoroughness and caution, the behavior of helping others, sportsmanship, and responsibility for organizational life have a positive effect on improving the performance of contract employees at the Pekanbaru Regional Revenue Agency.

Based on the recapitulation of *Organization Citizen Behavior* data, the results show that the respondents' responses to the recruitment variable are accuracy and prudence with the highest average of 3.85 in the good category, while the lowest average is sportsmanship with a score of 3.59 in the good category. That is, this shows that contract employees at the Pekanbaru City Regional Revenue Agency focus on performance on the side of accuracy in carrying out the main tasks assigned, so that the quality of work obtained is very good and can be accounted for. However, sportsmanlike behavior within the organization should be a concern for agency leaders because a low level of sportsmanship will have an impact on decreasing agency performance in carrying out the set vision and mission.

One of the factors affecting the performance of contract employees is the lack of *Organizational Citizen Behavior* in agency contract employees who are reluctant to carry out work that is not the main task in question, where they want more compensation for the additional work assigned to them, thereby indirectly reducing agency performance in generating local revenue from the tax sector.

These results support previous research conducted by Ahmad Bustomi (2020) with the regression results found that *Organizational Citizenship Behavior* has a positive and significant effect on performance. This was proven in the F test which obtained an F_{count} value greater than F_{table} , namely $57,992 > 3.94$. the performance of employees of the Ministry of Religion in Bandung City is influenced by *Organizational Citizenship Behavior* by 37% and the remaining 63% is influenced by other variables. in other words states that *Organization Citizen Behavior* has a positive and significant effect on performance. Shows that the higher the level of *Organization Citizen Behavior* one has, the level of performance will increase.

2. Effect of Compensation on Performance

Based on the research, the results of the t test show that compensation affects employee performance. This can be proven from the results of the statistical hypothesis test where the count is greater than t table, namely $8.865 > t_{table} 2.02619$ with a significance of 0.000 less than 0.05, it can be said that compensation affects employee performance. This means that



it can be said that compensation has a positive effect on employee performance. So that salaries/wages, incentives, benefits and facilities have a positive effect on improving the performance of contract employees at the Regional Revenue Agency of the city of Pekanbaru.

Based on the results of the recapitulation of compensation data, the results show that the highest response to the compensation variable is incentives with the highest average of 3.69 in the good category, while the lowest average is salary/wages with a score of 3.47 in the good category. This shows that contract employees at the Pekanbaru City Regional Revenue Agency assess quite well the number of incentives received, which can be a factor that causes the performance of contract employees to stay at a fairly good level. However, from the salary/wages indicator it is assessed that there is a need for renewal in the implementation of the applied minimum wage.

Another factor that affects employee performance is the compensation set by the agency, employees generally expect compensation to be determined fairly and adequately and meet their daily needs. Compensation is important for employees as individuals because the amount of compensation reflects the size of the value of their work among the employees themselves. Compensation programs are also important for organizations, because they reflect efforts to maintain human resources or in other words so that employees have high loyalty and commitment to the company.

These results support previous research in research conducted by Neni Rosdiani (2019) with the results of the research showing that there is a positive and significant effect between the compensation variable on employee performance. This is shown by compensation and based on the test results on the t test, namely tcount of 3.753 with a significance level of 0.000, which means $t_{count} > t_{table}$ and $sig < 0.05$. It is said that the higher the compensation, the higher the value of employee performance. which states that compensation has a positive and significant effect on performance. This shows that the higher the compensation that is paid by contract employees, the level of performance will increase.

3. The Influence of Organization Citizen Behavior and Compensation on Performance

Based on research that has found that Organization Citizen Behavior and compensation have an influence on the performance of contract employees at the Regional Revenue Agency of Pekanbaru city, this is evidenced by the F test between Organization Citizen Behavior and compensation variables with performance variables with a significance value of 0.000 and this result is smaller than 0.05 In addition, the relationship between the two variables can be seen from the Fcount value of 56.670 $>$ Ftable of 3.25, so it can be stated that Organization Citizen Behavior and compensation have an effect on the performance of contract employees.

The influence given by Organization Citizen Behavior and compensation variables jointly affect employee performance, which means that the better the level of Organization Citizen Behavior and employee compensation, the better the performance. So, in an effort to improve the performance of contract employees at the Pekanbaru City Regional Revenue

Agency, it is necessary to implement and make the right decisions in terms of determining compensation and giving clear main tasks by agencies.

The coefficient of determination (R^2) basically aims to measure how much the independent variable contributes to the dependent variable. From the test results, the adjusted R square value was 0.522, which means that the contribution of Organization Citizen Behavior and compensation variables to employee performance variables was 52.2% of employee performance, while the remaining 44.8% was explained by other variables that could affect performance such as Leadership Style in the form of policy during the covid-19 pandemic where the absorption of PAD is expected to decrease significantly, however the policy is in the form of implementing Perwako Pekanbaru Number 82 of 2020 concerning the exemption and elimination of regional tax administration sanctions which are very effective in maintaining the absorption of Pekanbaru City's original regional income.

These results support previous research in research conducted by Tonny Yuwanda, Nila Pratiwi (2020) with the results of the research showing that there is a positive and significant influence between Organization Citizen Behavior and Compensation variables on employee performance.

CLOSING

Conclusion

Based on the results of the research analysis that has been carried out regarding the influence of Organization Citizen Behavior and Compensation on Performance of contract employees at the Regional Revenue Agency of Pekanbaru City, the following conclusions can be drawn:

1. *Organization Citizen Behaviors* significantly positive effect on improving the performance of contract employees of the Regional Revenue Agency of Pekanbaru City, based on the results of Organization Citizen Behavior data recapitulation, it was obtained that the respondents' responses to the recruitment variable were thoroughness and prudence with the highest average of 3.85 in the good category, while for the lowest average, namely sportsmanship with a score of 3.59 in the good category. That is, this shows that contract employees at the Pekanbaru City Regional Revenue Agency focus on performance on the side of accuracy in carrying out the main tasks assigned, so that the quality of work obtained is very good and can be accounted for. However,
2. Compensation has a significant positive effect on improving the performance of contract employees at the Pekanbaru City Regional Revenue Agency. The lowest is salary/wages with a score of 3.47 in the good category. This shows that contract employees at the Pekanbaru City Regional Revenue Agency assess quite well the amount of incentives received, which can be a factor that causes the performance of contract employees to stay at a fairly good level. However, from the salary/wages indicator it is assessed that there is a need for renewal in the implementation of the applied minimum wage.



Suggestion

Based on the results of research conducted on contract employee respondents at the Pekanbaru City Regional Revenue Agency, several things can be suggested, namely:

1. To reduce indications of contract employees having a lower level of Organization Citizen Behavior, especially on the sportsmanship indicator, agencies should provide punishment or sanctions to contract employees who work carelessly and are indifferent to the responsibilities they carry, in the form of cutting incentives and others.
2. The results of the study show that Conscientiousness gives the highest average score of 3.85, to maintain this it is better for agencies to provide rewards in the form of skill and career enhancements, provide free training, or provide educational scholarships to further improve the quality of contract employees.
3. To reduce the impact of the low compensation received by contract employees, especially on the salary/wages indicator obtained from research results with an average of 3.47, it is better to provide monthly salaries/wages given at the beginning and end of the month, as well as incentives in the form of billing wages that are initially given every quarter can be deposited every month, so that the low compensation does not have too much impact, in other words, giving compensation prioritizes quantity rather than the amount of compensation itself.
4. It is better for the compensation received by contract employees to be given a level or level according to their main tasks and the contract employee's willingness to work as much as possible.

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