

Salmiah¹, Sullaida², Yanita³, Azhar⁴, Nurmala⁵

1,2,3,4,5 Management, Faculty of Economics and Business, Universitas Malikussaleh
Corresponding E-mail: sullaida@unimal.ac.id

Abstract

This study aims to find out how Self Efficacy, Perceived Organizational Support and Employee Engagement on Organizational Citizenship Behavior on the Regional Financial Management Agency (BPKD) in Lhokseumawe City. The purpose of this research is to determine the level of Organizational Citizenship Behavior in employees who work at the Regional Financial Management Agency (BPKD) of Lhokseumawe City. The data used in this study was primary data obtained by distributing questionnaires to 75 employees. The data analysis technique used is multiple linear regression analysis which consisting of data instrument tests, classical assumption tests, and hypothesis testing using the help of SPSS software. The results showed that partially self efficacy had a positive and significant effect on organizational citizenship behavior on the Regional Financial Management Agency (BPKD) in Lhokseumawe City, furthermore perceived organizational support had a positive and significant effect on organizational citizenship behavior on the Regional Financial Management Agency (BPKD) in Lhokseumawe City and employee engagement had a positive and significant effect on organizational citizenship behavior on the Regional Financial Management Agency (BPKD) in Lhokseumawe City. These findings provide useful implications for the government to determine strategies related to human resources to improve organizational citizenship behavior in employees.

Keywords: Self Efficacy, Perceived Organizational Support, Employee Engagement and Organizational Citizenship Behavior

1. INTRODUCTION

The Regional Financial Management Agency (BPKD) is an agency formed as an intermediary between the regional government and the community in the areas of regional taxes, financial and asset management which is led by a Head of the Agency whose position is below and is responsible to the Mayor through the Regional Secretary. Basically, the aim of regional financial management is to manage regional finances in an orderly manner, in compliance with statutory regulations, efficiently, economically, effectively, transparently and responsibly by paying attention to the principles of justice, propriety and benefits for the community. In facing an increasingly competitive era of globalization, government agencies need employees who are able to contribute more than the responsibilities given to these employees. Employees as Human Resources (HR) are an important aspect in government agencies which generally strive to improve the quality of employees to achieve agency excellence, because employees can influence the development of the agency as a whole. Government agencies are something that needs special attention, especially agencies that provide public services that serve the needs of the community. The ability of local governments to provide public services to the community is primarily determined by the human resources available in government agencies in the region. Large and small scale agencies always use elements of human resources. Human Resources (HR) are essentially human capital and have an important role in the operational activities of government agencies. HR are people who provide energy, thoughts, talents, creativity and effort to the agency where they work. According to Febrida & Purwantoro (2019)

Multidiciplinary Output Research For Actual and International Issue |MORFAI JOURNAL E-ISSN: 2808-6635 | https://radjapublika.com/index.php/MORFAI

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Human resources (HR) have an important function in the agency because human resources are the driving force for all activities in the agency and also determine the running of the agency. Sedarmayanti (2018) stated that HR is one of the elements forming an agency which is considered important in achieving agency goals. The ever-advancing globalization movement expects the government to be able to manage human resources more precisely and enable agencies to optimize technological and cultural changes. The aim of optimizing human resources is to achieve maximum employee performance so that the agency is able to compete. Every agency, whether private or government owned, has goals to achieve. As is known, the ability of an agency to achieve its goals is very dependent on the human resources it has (Dani Saadi, 2021).

According to Arifin *et al.*, (2018), Organizational Citizenship Behavior is employee behavior whose aim is to increase the effectiveness of performance in government agencies without ignoring individual productivity goals in the agency where they work. An agency must be careful in recruiting quality human resources so that they have OCB character. Mathis & Jackson (2019) state that OCB is a form of employee involvement that exceeds role obligations in the workplace. OCB is also considered a voluntary behavior implemented by employees to carry out work outside their responsibilities without any coercion or encouragement from any party. OCB is behavior that shows employee activities outside of their responsibilities and is interpreted as an employee's willingness to work beyond their obligations. This is considered important in achieving agency goals. Meanwhile, according to Yusniar *et al.*, (2022) Organizational Citizenship Behavior is an attitude shown by someone when they are in an agency where the work they do goes beyond their obligations and does not receive appreciation.

Self-efficacy is one of the motivations for employees to take responsibility and carry out tasks outside their job responsibilities. Effective application of self-efficacy to employees will increase OCB and can also increase employee initiative to help colleagues, thus encouraging greater employee collaboration. Olga & Pasaribu, (2018) explain that self-efficacy is belief or belief in an individual's ability to carry out and complete existing tasks, so that employees can overcome all obstacles and threats and achieve the expected goals. Self-Efficacy is a person's belief in their competence to influence decisions, handle tasks well, achieve goals, and find solutions to obtain results in certain activities (Azizah, 2022). The next factor that can influence Organizational Citizenship Behavior is the Perceived Organizational Support.

According to Priskila *et al.*, (2021), Perceived Organizational Support (POS) is an employee's perception of belief about the extent to which the agency values the performance and welfare of its employees. While according to Fala *et al.*, (2021), Perceived organizational support is a general belief formed by employees regarding their workplace, such as recognizing employee contributions, paying attention to employee welfare and being fair to employees. According to Mufarrikhah *et al.*, (2020) Perceived Organizational Support is employee confidence regarding the efforts made by the agency to realize welfare and the rewards given to employees for their contributions and performance evaluations. Next, the factor that can influence Organizational Citizenship Behavior is Employee Engagement.

Employee Engagement is employee involvement with the workplace by showing positive behavior at work and being able to carry out work with enthusiasm, dedication and good learning abilities (Priskila *et al.*, 2021). Employee Engagement is employee involvement and the division of tasks carried out by an agency to match employees with the job description or tasks given, so that employees will be able to improve their quality in carrying out their duties. An employee who has sensitivity towards the agency and is able to work together with colleagues to improve performance at work for the agency (Febrida & Purwantoro, 2019). The Regional Financial Management Agency is an implementing element of regional government which was formed to handle regional taxes, financial management, baitul mal, Regional Original Income (PAD), regional levies and regional

assets which must be accounted for annually. So local governments really need human resources with good Organizational Citizenship Behavior. Based on observations and interviews conducted by researchers, it was found that several Lhokseumawe City BPKD employees had demonstrated good Organizational Citizenship Behavior. However, there are several employees who show an attitude where the level of Organizational Citizenship Behavior (OCB) in employees is still low. This phenomenon can be seen in indicators of attitudes towards helping other people. In this case, there are employees who only complete their own duties and responsibilities without paying attention to the tasks of their work team. Another phenomenon can be seen in the friendliness indicator, namely that employees tend not to remind each other when completing tasks. Organizational Citizenship Behavior (OCB) in this case is associated with several factors such as self-efficacy, perceived organizational support and employee engagement.

Another phenomenon can be seen in the self-efficacy variable, namely in the indicator of belief that the employee can complete certain tasks, there are employees who are confused if they face difficulties at work, but there are also employees who are able to overcome these difficulties. In the indicator of confidence in the ability to motivate oneself to take the necessary actions to complete a task, there are employees who lack confidence in the results of their work. Another phenomenon seen in indicators of confidence in their ability to do their best is that there are employees who still like to postpone work because they think they can do it the next day. A phenomenon that is also seen is the indicator of confidence that individuals can overcome all obstacles and difficulties, there are employees who are not focused when facing obstacles at work. In the indicator of confidence in the tasks being carried out, even though it has a wide or narrow specific range, there are employees who are not confident that they can work outside their work responsibilities.

Apart from self-efficacy, there is also a phenomenon in the variable Perceived Organizational Support, a phenomenon in the reward indicator shows that agencies no longer give bonuses to employees as a form of appreciation for their performance. Another phenomenon is the indicator of superior support, there are employees who feel that their superiors do not appreciate their hard work, such as rarely giving employees appreciation in the form of words. In the working conditions indicator, it can be seen that the relationship between several employees and their superiors is quite good. In the employee welfare indicators, it can be seen that some employees think that the agency does not support employee performance.

Apart from Perceived Organizational Support, it can be seen that there is another phenomenon, namely the employee engagement variable in the work environment indicator, where facilities such as computers used by employees are adequate. In terms of leadership indicators, there are several employees who lack interaction with leaders. Another phenomenon can be seen in team indicators and co-worker relationships where some employees do not remind each other when carrying out their tasks. Another phenomenon can also be seen in the training and career development indicators of civil servants who receive less training and promotions from agencies. Another phenomenon can also be seen in compensation indicators, namely the lack of recognition from agencies for employee performance. Another phenomenon can also be seen in organizational policy indicators, that it there are employees who are late for work but do not receive a warning. Another phenomenon can also be seen in the work welfare indicator where employees lack experience because there is rarely training for employees.

2. IMPLEMENTATION METHOD

2.1 Location and Object of Research

The objects of this research are all employees at Regional Financial Management Agency (BPKD) of Lhokseumawe City which is located on Jl. Muhammad Malikul Zahir No. 145, Lhokseumawe City. Due to limitations at the main office, several sub-divisions were moved to the sub-main office on Jl. Merdeka Ujung No. 102-103.

2.2 Population and Sample

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According to Elvera & Astarina (2021) Population is the totality of research objects and subjects that have certain characteristics in research from which conclusions can then be drawn. The population used in this research is all employees who work at Regional Financial Management Agency (BPKD) Lhokseumawe City, numbering 75 employees. According to Elvera & Astarina (2021) a sample is portion of the population taken using sampling techniques, the sample taken must be able to explain the situation of the population. The sample used in this research used the saturated sample method. According to Elvera & Astarina (2021) saturated sampling is sample selection if all members of the population are used as samples. The sample in this study was 75 respondents or all employees PNS at Regional Financial Management Agency (BPKD) of Lhokseumawe City.

2.3 Multiple Linear Regression Analysis

Data processing was carried out using multiple linear regression analysis. The multiple linear regression equation that is determined is as follows:

 $Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$

Y = Organizational Citizenship Behavior

a = Constant Coefficient b₁, b₂, b₃, = Regression Coefficients

 X_1 = Self Efficacy

X₂ = Perceived Organizational Support

 X_3 = Employee Engagement

E = Error

2.4 Coefficient of determination (R2)

Ghozali, (2018) The determination test (R2) is used to determine how far the model's ability is to explain variations in the dependent variable. The R2 value ranges from 0% < R2.

2.5 Hypothesis Partial Test (t Test)

According to Ghozali, (2018) the t test is to make conclusions regarding the influence of each independent variable (X) on the dependent variable (Y). The t test has a significant value of $\alpha = 5\%$. Hypothesis testing criteria use the t statistical test with the condition that if the t count is greater than the t table or the significant value is smaller than the alpha value then self-efficacy, perceived organizational support and employee engagement have an effect on organizational citizenship behavior and vice versa if the t count is smaller than the t table or the value is significantly greater than alpha, then self-efficacy, perceived organizational support and employee engagement have no effect on organizational citizenship behavior.

- 1. If the significant value is > 0.05 then the hypothesis is rejected. This means that the independent variable does not have a significant influence on the dependent variable.
- 2. If the significant value is < 0.05 then the hypothesis is accepted. This means that the independen variable partially has a significant influence on the dependent variable.

3. RESULTS AND DISCUSSION

3.1 Results

3.1.1 Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the magnitude of the influence of the dependent variable, namely Organizational Citizenship Behavior (Y) with the independent variables, namely Self Efficacy (X1), Perceived Organizational Support (X2), and Employee Engagement (X3). With data processing calculations using IBM SPSS statistics with a total of 75 respondents, shown in the following table:



Based on the table above, the results of multiple linear regression can be as follows:

$$Y = 1,495 + 0,154X_1 + 0,186X_2 + 0,452X_3 + \varepsilon$$

The description of the multiple linear regression equation above is as follows:

- 1. The coefficient value obtained by the value of self-efficacy is 0.154, which means that self-efficacy has increased by 1%, while Organizational Citizenship Behavior has increased by 15.4%.
- 2. The coefficient value obtained by the value of perceived organizational support is 0.186, which means that perceived organizational support has increased by 1%, while Organizational Citizenship Behavior at BPKD Lhokseumawe City has also increased by 18.6%.
- 3. The coefficient value obtained by the employee engagement value was 0.452, which means that the leadership level increased by 1% and the Organizational Citizenship Behavior value at BPKD Lhokseumawe City also increased by 45.2%.

3.1.2 Coefficient of determination (R2)

Ghozali, (2018) The determination test (R2) is used to determine how far the model's ability is to explain variations in the dependent variable. The R2 value ranges from 0% < R2.

Tabel 1. Coefficient of determination (R2)

Tabel 1: Coefficient of determination (R2)									
Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the					
				Estimate					
1	0,737	0,543	0,524	1,608					
a. Predicto	ors: (Consta	ant), Self Efficac	y, Perceived Organization	onal Support, Employee					
Engageme	ent.		-						

Source: Processed Primary Data (2024)

Based on the table above, it is known that the Adjusted R Square value is 0,543, this means that the influence of X1 (Self Efficacy), X2 (Perceived Organizational Support) and X3 (Employee Engagement) (100% - 52,4% = 47,6%) explained by other variables not examined in this study.

3.1.3 Hypothesis Partial Test (t Test)

According to Ghozali, (2018), the t statistical test basically shows how far the influence of an independent variable individually is in explaining the dependent variable.

Tabel 2. Hypothesis Partial Test (t Test)

	Coefficie	ntsa			
	Unstandardized Coefficients		Standardized		
			Coefficients	t	Sig
Model	В	Std.	Beta		
		Error			
1 (Constant)	1,495	2,527	-	0,592	0,556
Self Efficacy	0,154-	0,061	0,202	1.791	0,014
Perceived Organizational Support	0,186	0,050	0,301	1.199	0,000
Employee Engagement	0,452	0,060	0,603	4.201	0,000

a. Dependent Variable: Organizational Citizenship Behavior

Source: Processed Primary Data (2024)

Based on the table above, the test results (t statistical test) can be explained as follows:

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- 1. The variable self efficacy obtained a significant value of 0.014 or smaller than 0.05 (0.014 < 0.05) and obtained a calculated t value of 2.509 or greater than the value t table is 1.99394 (2.509 > 1.99394) and obtains a coefficient value of 0.154. So it can be concluded that the value of self-efficacy has a positive and significant influence on organizational citizenship behavior. Therefore, the hypothesis which states that self-efficacy has a positive and significant effect on organizational citizenship behavior in BPKD Lhokseumawe City is accepted (H1 is accepted).
- 2. The perceived organizational support variable obtained a significant value of 0.000 or smaller than 0.05 (0.000 < 0.05) and obtained a calculated t value of 3.731 or greater than the t table value, namely 1.99394 (3.731 < 1.99394) and obtained a coefficient value of 0.186. So it can be concluded that the value of perceived organizational support has a positive and significant effect on organizational citizenship behavior. Therefore, the hypothesis which states that perceived organizational support has a positive and significant effect on organizational citizenship behavior in BPKD Lhokseumawe City is accepted (H2 is accepted).
- 3. The employee engagement variable obtained a significant value of 0.000 or smaller than 0.05 (0.000 < 0.05) and obtained a calculated t value of 7.483 or greater than the t table value, namely 1.99394 (7.483 > 1.99394) and obtained a coefficient value of 0.452. So it can be concluded that employee engagement has a positive and significant effect on organizational citizenship behavior. Therefore, the hypothesis which states that employee engagement has a positive and significant effect on organizational citizenship behavior in BPKD Lhokseumawe City is accepted (H3 is accepted).

3.2 Discussion

3.2.1 The Influence of Self Efficacy on Organizational Citizenship Behavior

Based on the results of the research that has been carried out, the results obtained show that the self-efficacy variable has a significantly smaller value than the significance level used, so it can be concluded that self-efficacy has a positive and significant effect on Organizational Citizenship Behavior. Therefore, the hypothesis which states that self-efficacy has a positive and significant effect on Organizational Citizenship Behavior in Lhokseumawe City BPKD is accepted (H1 is accepted). The self-efficacy possessed by each employee in an agency differs from one individual to another. The implementation carried out is also different in that not all employees appear directly confident in their abilities.

From the results of the research that has been carried out, it can be seen that self-efficacy is one of the factors that can increase Organizational Citizenship Behavior in employees. This is because self-efficacy can be said to be one of the important elements contained in a government agency, because self-efficacy itself will determine the behavior of employees at work. This is in line with the results of previous research conducted by (Nurjannah *et al.*, 2020) and (Kurniawati *et al.*, 2022). Where the results of this research show that self-efficacy has a positive and significant effect on organizational citizenship behavior.

3.2.2 The Influence of the Perceived Organizational Support on Organizational Citizenship Behavior

Based on the results of research that has been carried out, it has been obtained that the value of perceived organizational support has a significantly smaller value than the level of significance that is used, so that it can be concluded that perceived organizational support has a significant positive influence on Organizational Citizenship Behavior. According to the analysis, the hypothesis that suggests that perceived organizational support has a positive and significant influence on Organizational Citizenship Behavior in Lhokseumawe City BPKD is accepted (H2 is accepted).

Based on the results of the research that has been carried out, it can be seen that perceived organizational support, including all the factors that have been carried out, has led to an increase in organizational citizenship behavior among employees in an installation where they work. With a high level of perceived organizational support from a staff member in their place of work, the staff will likely be willing to carry out work that does not constitute their obligation within an agency. Perceived organizational support itself essentially refers to the perceptions given by employees regarding their superiors' concern for their employees. Employees who have high perceived organizational support in terms of organizational signals are reflected in their internal involvement and resolve external organizational issues within their legal obligations. This hall is in line with previous research conducted oleh (Fala *et al.*, 2021) and (Priskila *et al.*, 2021). Where the results of this research show that the variable perceived organizational support has a positive and significant effect on organizational citizenship behavior. The results of this study are in contrast to those conducted by (Ulfia *et al.*, 2023). Where the results of this research show that the variable perceived organizational support does not have a significant effect on organizational citizenship behavior.

3.2.3 The Effect of Employee Engagement on Organizational Citizenship Behavior

Based on the results of the research that has been carried out, it has been obtained that the value of employee engagement has a significantly smaller value than the level of significance that is used, so that it can be concluded that employee engagement has a significant positive influence on Organizational Citizenship Behavior. Therefore, the hypothesis that suggests that employee engagement has a positive and significant influence on Organizational Citizenship Behavior in the BPKD of Lhokseumawe City is accepted (H3 is accepted).

From the results of research that has been conducted, it can be seen that employee engagement is one of the factors that can create OCB in an employee. When employees feel tied to the agency where they work, it will have a positive impact on the agency, one of which is increasing OCB among employees in that agency. This is in line with previous research conducted by (Priskila *et al.*, 2021) and (Fitri & Rozak, 2023). Where the results of this research show that employee engagement has a positive effect on organizational citizenship behavior. Employee involvement can lead to organizational citizenship behavior because employees only think about the interests of the agency above everything else in their place of work, which of course goes beyond the roles and responsibilities given by the agency to employees. Through this involvement, employees will perform additional role tasks or organizational citizenship behavior.

4. CONCLUSION

Based on the results of research that has been conducted on the influence of self-efficacy, perceived organizational support and employee engagement on organizational citizenship behavior in Lhokseumawe City BPKD, the conclusions of this research are as follows:

- 1. Self Efficacy partially has a positive and significant effect on Organizational Citizenship Behavior at BPKD in Lhokseumawe City.
- 2. Perceived Organizational Support partially has a positive and significant effect on Organizational Citizenship Behavior at BPKD in Lhokseumawe City.
- 3. Employee Engagement partially has a positive and significant effect on Organizational Citizenship Behavior at BPKD in Lhokseumawe City.

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