



The Effect of Supervision and Job Satisfaction on Employee Performance through Organizational Citizenship Behavior at The Body District Region Revenue Labuhan Batu

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ABSTRACT: Human resources are one of the most determining factors for the success or failure of an organization in achieving its goals, both public and private organizations. Every company needs employees who have high performance in achieving goals. To make employees have high performance, companies must pay attention to the expectations and needs of employees in order to make optimal contributions to the company. This study aims to determine whether supervision and job satisfaction affect employee performance through ocb as an intervening variable at the Regional Revenue Agency of Labuhanbatu Regency. The study was conducted on 52 employees using a saturated sampling technique. The data collection technique used was primary data in the form of questionnaires and secondary data obtained through documentation studies. Data analysis techniques used quantitative data processed with the SPSS version 25 program. The results obtained in this study show 1) there is an insignificant effect between supervision on ocb 2) there is an insignificant effect between job satisfaction variables on ocb 3) there is an insignificant effect between monitoring variables on performance, 4) there is a significant effect between job satisfaction variables on performance, 5) there is no significant effect between the ocb variable on performance, 6) the ocb variable can affect monitoring variables on performance, 7) the ocb variable can affect job satisfaction variables on performance.

KEYWORDS: Monitoring, Job Satisfaction, OCB, Performance

INTRODUCTION

Every company needs employees who have high performance in achieving goals. To make employees have high performance, companies must pay attention to the expectations and needs of employees in order to make optimal contributions to the company. The main task of the Regional Revenue Agency is to carry out regional government affairs based on the principle of autonomy and co-administration in the field of regional revenue. The problem that occurs in this study is a decrease in performance by employees at the Regional Revenue Agency of Labuhanbatu Regency. The decline in performance can be seen from the decline in employee work results and delays when employees come to the office. Besides that, there are still differences in the results of research regarding organizational citizenship behavior (OCB), supervision, and job satisfaction on performance variables which are also the reasons in this study.

Performance is the result of work achieved by a person in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara, 2013:67). High performance needs to be supported by employee activities that exceed expectations organizational citizenship behavior (OCB). OCB is an attitude of employee behavior that is carried out voluntarily, sincerely, happily without having to be ordered and controlled by the company (Ristiana, 2013:57). Given the many unwanted obstacles in the organization, OCB behavior can minimize the decline in company performance.

Supervision is the process of observing the implementation of all organizational activities to ensure that all work being carried out goes according to a predetermined plan. The main purpose of supervision is to make sure that what is planned becomes a reality, namely that the implementation of the work is in accordance with the instructions that have been issued, and to find out the difficulties encountered so that action can be taken to correct them (Manullang, 2012: 173).

Factors that shape OCB in improving performance are also influenced by employee job satisfaction. Employees who have job satisfaction have a concept of results, fair treatment and procedures, so there is a need for trust between employees and superiors, employees will voluntarily act beyond organizational expectations (Robbins & Judge, 2007).



LITERATURE REVIEW

There are several previous studies that can be used as a basis for the preparation of this research are as follows:

In Ai Rohayati's research concluded that there is a significant influence between job satisfaction on OCB. While supervision has a positive and significant effect on performance. This was proven in research conducted by Anastasya Yuyun Toding. In Sari Murti Widihartati's research, it also shows that supervision has a positive and significant direct effect on OCB, which means that increased supervision will result in an increase in OCB.

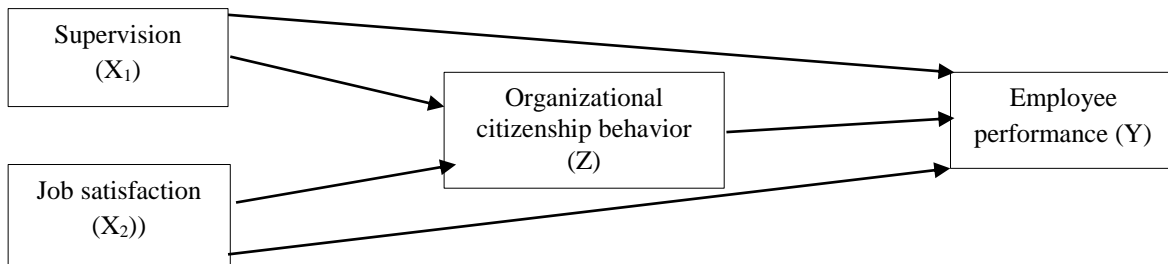
The results of the research by Siti Nurnaningsih and Wahyono, Noni Widyastuti and Palupiningdyah show that job satisfaction, work motivation, and organizational commitment influence both directly and indirectly on performance through OCB in a positive direction. OCB is also proven to be able to mediate the influence of job satisfaction, supervision and organizational commitment on performance.

METHODOLOGY

The research was conducted at the Regional Revenue Agency of Labuhanbatu Regency which is located at Jalan Gose Gautama No. 069 Rantauuprapat. While the time of the research was conducted from October 2022 to January 2023. Researchers used primary data and secondary data where primary data was obtained through questionnaires and secondary data was obtained through books and journals related to supervision, job satisfaction, performance and OCB. The population in this study were all permanent employees (PNS) at the Regional Revenue Agency of Labuhanbatu Regency, which were recorded in December 2022 totaling 52 people while for sampling, the researchers used a saturated sample technique.

A hypothesis is a temporary answer to a research problem, until proven through the data collected. The hypothesis of this research is:

- H1: Supervision has a significant effect on organization citizenship behavior.
- H2: Job satisfaction has a significant effect on organizational citizenship behavior.
- H3: Supervision has a significant effect on employee performance.
- H4: Job satisfaction has a significant effect on employee performance.
- H5: Organizational citizenship behavior has a significant effect on employee performance.
- H6: Supervision has a significant effect on employee performance through organizational citizenship behavior.
- H7: Job satisfaction has a significant effect on employee performance through organizational citizenship behavior.



Conceptual Framework

RESULT AND DISCUSSIONS

A. t test

Sub Model II t test results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	33,925	3,942		8,605	,000
Supervision	,063	,072	,120	,870	,389



Job satisfaction	,128	,057	,304	2,246	,029
OCB	-,051	,050	-,143	-1,036	,305

Dependent Variable: Performance

Source : Primary data is processed, 2022

In the table, the t statistical test is obtained, as follows:

1) Variable OCB (Z), with a probability level of 0.305. Thus it can be concluded that $P = 0.305 > \alpha = 0.05$, so accept the hypothesis that the OCB variable has no significant effect on performance.

2) Monitoring variable (X1), with a probability level of 0.389. Thus it can be concluded that $P = 0.389 > \alpha = 0.05$, so reject the hypothesis that the supervision variable has no significant effect on performance.

3) Variable job satisfaction (X2), with a probability level of 0.029. Thus it can be concluded that $P = 0.029 < \alpha = 0.05$, so reject the hypothesis that the job satisfaction variable has a significant effect on performance.

B. sobel test

The Sobel test is carried out by testing the strength of the indirect influence X to Y through Z, as follows:

$$Z = \frac{ab}{\sqrt{(b^2SE_a^2 + a^2SE_b^2)}}$$

Where:

a = regression coefficient of the independent variable on the mediating variable

b = regression coefficient of the mediating variable on the dependent variable

SEa = standard error of estimation from the influence of the independent variable on the mediating variable

SEb = standard error of estimation of the effect of the mediating variable on the dependent variable

The following are the results of the Sobel test with the variable supervision of performance through OCB.

$$t = \frac{0.023 \times 0.143}{\sqrt{(0.143^2 \times 0.204^2) + (0.023^2 \times 0.072^2)}}$$

$$t = \frac{0.023 \times 0.143}{\sqrt{0.0008510056 + 0.0000027423}}$$

$$t = \frac{0.003289}{0.0008537479}$$

$$t = 3.852$$

From the results of the calculation of the sobel test above, it obtained a t value of 3,852, so that a calculated t value of 3,852 > t table 0,870, it can be concluded that the OCB variable is able to mediate the relationship between the influence of supervision on performance.

The following are the results of the Sobel test with the variable Job satisfaction on performance through OCB.

$$t = \frac{0.098 \times 0.143}{\sqrt{(0.143^2 \times 0.163^2) + (0.098^2 \times 0.057^2)}}$$

$$t = \frac{0.098 \times 0.143}{\sqrt{0.0005433095 + 0.0000312034}}$$

$$t = \frac{0.014014}{0.0005745129}$$

$$t = 24.392$$

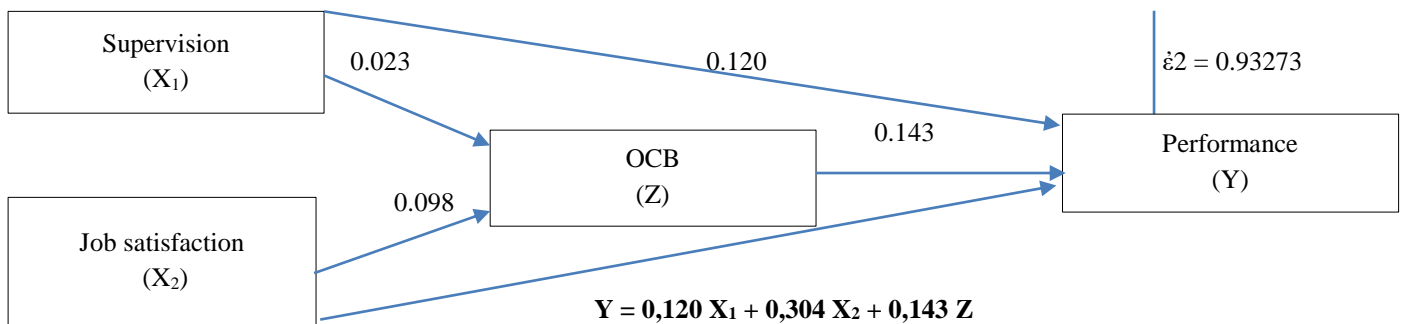
From the results of the calculation of the sobel test above, it obtains a t value of 24,392, so that a calculated t value of 24,392 > t table is 2,246. It can be concluded that the OCB variable is able to mediate the relationship between the effect of job satisfaction on performance.



C. coefficient of determination (R²)

Referring to the output of the Model II regression in the table section, it can be seen that the significance values of the three variables are: Supervision (X₁) = 0.389, job satisfaction (X₂) = 0.029, OCB (Z) = 0.305. These results conclude that the regression of Sub Model II, namely the variable supervision (X₁) and OCB (Z) has no significant effect on performance (Y). But the variable job satisfaction (X₂) has a significant effect on performance (Y). The value of R² or R Square contained in the Model Summary table is 0.130, this shows that the contribution or influence of supervision (X₁), job satisfaction (X₂) and OCB (Z) on performance (Y) is 58%, while the rest 42% is the contribution of other variables not included in the study. Meanwhile, the value of e² can be found using the formula $e^2 = \bar{a} (1 - 0.130) = 0.932$.

D. path analysis



Sub Model II Path Diagram

The results of the analysis show that the direct effect of supervision on performance is 0.120. Meanwhile, the indirect effect of supervision on performance through OCB is $0.023 \times 0.304 = 0.009728$. Then the total effect given by the supervision on performance is the direct effect plus the indirect effect, namely $0.120 + 0.009728 = 0.129$. Based on the calculation results above, it can be seen that the direct effect value is 0.120 and the indirect effect is 0.009728, which means that the direct effect value is greater than the indirect effect value. These results indicate that indirectly supervision through OCB has no significant effect on performance. The direct effect of job satisfaction on performance is 0.304. Meanwhile, the indirect effect of job satisfaction on performance through OCB is $0.098 \times 0.143 = 0.014$. Then the total effect given by the variable job satisfaction on performance is the direct effect plus the indirect effect, namely $0.304 + 0.014 = 0.318$. Based on the calculation results above, it can be seen that the direct effect value is 0.304 and the indirect effect is 0.014, which means that the direct effect value is greater than the indirect effect value. These results indicate that indirectly the variable job satisfaction through OCB has no significant effect on performance.

DISCUSSIONS

A. The effect of supervision on OCB

Supervision has a positive and significant effect on job satisfaction with a value of 0.023. That is, supervision has a significant influence on the OCB of the Labuhanbatu Regency Regional Revenue Agency employees. This is supported by research conducted by Neti Karnati (2018), which reveals that supervision has a direct positive and significant effect on OCB.

B. The effect of job satisfaction on OCB

Job satisfaction has a positive and significant effect on OCB which has a regression coefficient value of 0.098. This means that job satisfaction has a significant influence on the OCB of the Labuhanbatu Regency Regional Revenue Agency employees. This is supported by research conducted by Noni Widyastuti and Palupiningdyah (2015), revealing that OCB can be an illustration of job satisfaction felt by employees in the organization.

C. The effect of supervision on performance

Supervision has a positive and insignificant effect on performance which has a regression coefficient value of 0.120. That is, supervision has a significant influence on the performance of employees of the Regional Revenue Agency of Labuhanbatu Regency.



The findings of this study are supported by research conducted by Indra Sakti Nasution (2021), which states that supervision has a positive and significant effect on employee performance.

D. The effect of job satisfaction on performance

Job satisfaction has a positive and insignificant effect on performance which has a regression coefficient value of 0.304. This means that job satisfaction has a significant influence on the performance of employees of the Labuhanbatu Regency Regional Revenue Agency. The results of this study are in accordance with research conducted by Siti Nurnaningsih (2017) which also states that job satisfaction has a positive and significant effect on performance.

E. The effect of OCB on performance

OCB has a positive and significant effect on performance which has a regression coefficient value of 0.143. This means that OCB has a significant influence on the performance of employees of the Regional Revenue Agency of Labuhanbatu Regency. This is in accordance with research conducted by Wahyono (2017), who found that OCB can improve employee performance.

F. The effect of supervision on OCB

Supervision through OCB has an influence on the performance of employees of the Regional Revenue Agency of Labuhanbatu Regency. The results showed that OCB has a role in mediating the influence of supervision on performance.

G. The effect of job satisfaction on OCB

Job satisfaction through OCB has an influence on the performance of employees of the Regional Revenue Agency of Labuhanbatu Regency. The results showed that job satisfaction has a role in mediating the effect of job satisfaction on performance.

CONCLUSIONS

Based on the description in the discussion, the conclusions that can be drawn from this study are supervision and job satisfaction can increase the OCB at the Regional Revenue Agency of Labuhanbatu Regency. Meanwhile, supervision and OCB can increase the performance but it is not significant and if the job satisfaction is higher, it will increase the employee's performance. The influence of supervision and job satisfaction on the performance of employees of the Labuhanbatu Regency Regional Revenue Agency will be greater if it is carried out through OCB. The direct effect of supervision on employee performance is smaller than the indirect effect of supervision on performance. It can be concluded that OCB and job satisfaction are able to mediate the effect of supervision on performance. In addition, it is recommended for the further study, this research should be developed more broadly to obtain stronger empirical results by adding other variables that affect employee performance.

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