
The Influence of Organizational Citizenship Behavior and Organizational Commitment on Employee Performance at The regional Revenue Management Agency North Barito Regency, Central Kalimantan Province

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Abstract

This study aims to determine and analyze the influence of Organizational Citizenship Behavior (X1) and Organizational Commitment (X2) on Employee Performance (Y) at the Regional Revenue Management Agency of North Barito Regency, Central Kalimantan Province. This research method uses a questionnaire distributed to 60 employees at the Regional Revenue Management Agency of North Barito Regency, Central Kalimantan Province as respondents. Data collection techniques using questionnaires, documentation, interviews and observation. Measurements using a Likert scale with a weight scale of 1 to 5. Hypothesis testing using the t test and F test, data processing with the SPSS program and data analysis using Multiple Linear Regression. The results of the study concluded that partially and simultaneously the Organizational Citizenship Behavior (X1) and Organizational Commitment (X2) variables had a significant effect on the Performance of Regional Revenue Management Agency Employees in North Barito Regency, Central Kalimantan Province.

Keywords: Organizational Citizenship Behavior, organizational commitment, performance

1. Introduction

The role of human resources or each individual in the organization is very important. Employee performance is one of the keys in an organization. Every organization always tries to improve employee performance to achieve goals. Organizational goals will be achieved if the organization can optimize the performance of its employees. Organizations need good performing human resources. Human resources who have strong Organizational Citizenship Behavior are believed to be able to work better. That is why organizations need to create employees with strong Organizational Citizenship Behavior.

Organizational Citizenship Behavior is employee behavior that appears both to colleagues and to the company, where this behavior exceeds the standard behavior set by the company and provides benefits for the company (Djati, 2008). Organizational Citizenship Behavior is an individual contribution that exceeds the demands of roles in the workplace.

Organizational commitment is a condition in which an employee is in favor of a particular organization and its goals and intends to maintain membership in the organization (Telaumbanua, Sinulingga, & Iskandarini, 2019). Research conducted by Zayas-Ortiz, Rosario, Marquez, & Gruñeiro (2015) found that organizational commitment influences organizational citizenship behavior. Organizational commitment plays an important role in the quality of an employee's performance in the company. Organizational commitment is the level of employee confidence in accepting company values and goals so that they have the desire to remain part of the company.

The definition of performance or performance is a picture of the level of achievement of the implementation of a program of activities or policies in realizing the goals, objectives, vision and mission of the organization as outlined through the strategic planning of an organization. Performance is an achievement that can be applied which can be measured by comparing actual work achievements with performance standards set by the company (Dessler, 2006).

OCB is very closely related to organizational commitment. Organizational commitment is one of the driving factors for OCB. According to Mathis & Jackson (2010), organizational commitment is the extent to which employees believe in accepting organizational goals and will remain or will not leave the organization. Organizational commitment is a form of employee personal characteristics which is usually shown by an attitude of concern for work, responsibility, and loyalty to the company. Building good employee character requires a strong commitment from the company and even stronger commitment is needed to maintain good character after it has been built to optimize the company's own functions.

Organizational performance is a very important activity. Performance appraisal is a key factor in developing effective and efficient employee potential due to better policies or programs on human resources in an organization. Organizational Citizenship Behavior on employees will appear if employees have a high organizational commitment to their work. Organizational commitment is a form of employee loyalty to the company where if the employee has high loyalty to the agency or company, the employee will be willing to use all of his abilities for the benefit of the agency or company where he works.

In general, there are similarities in the frequency of Organizational Citizenship Behavior in the government, public and private sectors. The State Civil Apparatus as an element of the state apparatus performing their functions and duties must be able to uphold the dignity of officials and their image for the sake of society and the nation. However, in reality it is still found that the State Civil Apparatus is not aware of their duties and functions which leads to an imbalance in carrying out their work and results in disappointment among citizens in their service.

The phenomenon that occurs in the Regional Revenue Management Board of North Barito Regency shows that employee performance still needs to be improved. The phenomenon of employee performance is indicated by the low quantity, quality, efficiency and effectiveness of work in every job implementation in accordance with the use of human resources. Out of all employees, only a few can be classified as employees who have Organizational Citizenship Behavior and a low level of organizational commitment. Only a few employees want to do work

outside of their structural work, they prefer to go home after finishing their work. Likewise regarding low organizational commitment affecting the way employees do brand work, they need a lot of time to complete it. The low level of involvement and attachment to the organization can be seen from employees who often leave for personal needs during working hours.

Most of the employees also like to extend their lunch time when the normal lunch hour is one hour, but they will go out for lunch for two to three hours, and some don't even come back to the office until it's time to go home.

Based on the background of the existing problems, the formulation of the problem in this study:

1. Does Organizational Citizenship Behavior have a positive and significant effect on Employee Performance at the Regional Revenue Management Agency of North Barito Regency?
2. Does Organizational Commitment have a positive and significant effect on Employee Performance at the Regional Revenue Management Agency of North Barito Regency?
3. Does Organizational Citizenship Behavior and Organizational Commitment have a positive and significant effect on Employee Performance at the Regional Revenue Management Agency of North Barito Regency?

2. Literature Review

2.1 Organizational Citizenship Behavior

The term Organizational Citizenship Behavior (OCB) was first coined by Bateman and Organ in 1983. The definition of OCB is useful behavior carried out by employees, free from provisions or obligations with the aim of helping others achieve organizational goals (Bateman & Organ, 1998; Garg & Rastogi, 2006) in Harahap (2010:19). Organ (1988), defines OCB as discretionary individual behavior, not directly or explicitly recognized by a formal reward system, and in the aggregate enhances the effective functioning of the organization. Robbins (2013), meanwhile, argues that OCB is an optional behavior that is not part of the employee's formal job obligations, but supports the effective functioning of the organization.

Greenberg (2011), defines OCB as a form of informal behavior that goes beyond what is officially expected in order to contribute to the good of the organization. The personality basis for OCB characterizes employees who are cooperative, helpful, considerate, and serious. The attitude basis indicates that the employee engages in OCB to reciprocate the organization's actions. McShane & Von Glinow (2003) in Harahap (2010:20-21) OCB also refers to behaviors that go beyond the normal obligations of what should be done by employees. This includes avoiding unnecessary conflicts, helping others without being arrogant, doing hard work patiently, getting involved in organizational activities, and performing beyond the normal duties of what is ordered.

Robbins (2015: 19) states citizenship behavior is a discretionary behavior that contributes to the psychological and social environment in the workplace. So a successful organization or company

requires workers who are able to do more than just ordinary responsibilities but how to be able to create performance that is above expectations. Good performance will affect organizational culture, so that organizational culture is greatly influenced by OCB as explained by Kusdi (2011: 111) that OCB can be created one way or another through organizational culture. Meanwhile, a good organizational culture will add positive value to the smooth running of the organization's performance (Luthans in Riani, 2011: 8).

Related to the indicators and dimensions of Organizational Citizenship Behavior According to Internal Organs (Ramadhan: 162) that there are 5 dimensions that underlie the occurrence of OCB behavior in company employees, namely Altruism, Conscientiousness, Sportmanship, Courtesy, and Civic Virtue. Wirawan (2013: 723) explains this. OCB behavior has an influence on increasing the quantity and even the quality of the productivity of individual employees which in turn will affect the improvement of organizational performance.

Indicators of Organizational Citizenship Behavior according to Organ et al (2006) in Harahap (2010:26-28) suggest that aspects of Organizational Citizenship Behavior include: 1) Altruism, is the behavior of employees in helping their colleagues who experience difficulties in the situation being faced both regarding tasks in the organization and personal problems of others. This aspect leads to giving help that is not an obligation that is borne. 2) Conscientiousness, is a behavior that is shown by trying to exceed what is expected by the company. Voluntary conduct that is not an employee's obligation or duty. This aspect reaches far above and far ahead of the call of duty of an employee. 3) Sportmanship, is the behavior of tolerance towards less than ideal conditions without raising objections. 4) Sportsmanship, is a behavior that tolerates less than ideal conditions in the organization without raising objections. Someone who has high sportsmanship will increase a positive climate among employees, employees will be more polite and cooperate with others so that it will create a more pleasant work environment. 5) Courtesy, is maintaining good relations with co-workers to avoid interpersonal problems. Someone who has this aspect is someone who respects and cares for other people, namely helping co-workers, preventing problems related to their work by providing consultation and information and respecting their needs. 6) Civic Virtue, is a behavior that indicates responsibility for organizational life (following changes in the organization, taking the initiative to recommend how organizational operations or procedures can be improved, and protecting the resources owned by the organization). This aspect leads to the responsibility given to someone by the organization to improve the quality of the field of work occupied.

2.2 Organizational Commitment

Research conducted by Zayas-ortiz, Rosario, Marquez, & Gruñeiro (2015) found that organizational commitment influences organizational citizenship behavior. Organizational commitment plays an important role in the quality of an employee's performance in the company. Organizational commitment is the level of employee confidence in accepting company values and goals so that they have the desire to remain part of the company. Employees who have an emotional closeness with their organization tend to be able to believe in company values, these employees will support the sustainability of the company by providing ideas and making more contributions to the company. The similarity of employee values and company

values will create an atmosphere of mutual support among employees. Organizational commitment is a condition in which an employee is in favor of a particular organization and its goals and intends to maintain membership in the organization (Telaumbanua, Sinulingga, & Iskandarini, 2019). Organizational commitment according to AlJabari & Ghazzawi (2019) is an individual's self-encouragement to do something to support the success of the organization in accordance with its goals and prioritize the interests of the organization as its priority.

Lincoln (1989) and Bashaw (1994) in Sopiah (2008:156) indicators of organizational commitment include: employee willingness, employee loyalty, and employee pride in the organization. Conceptually, there are three things that mark organizational commitment: 1) There is a strong sense of trust and one's acceptance of the goals and values of the organization, 2) There is a desire for someone to make serious efforts for the sake of the organization, 3) There is a strong desire strong enough to maintain membership in an organization (Greenberg and Baron, 1997). Sunarto (2005:17) Commitment is love and loyalty which consists of: 1) unification with company goals and values, 2) desire to remain in the organization and 3) willingness to work hard on behalf of the organization. Furthermore, the high or low level of organizational commitment that employees have greatly influences how the employee's performance is (Allen and Meyer, 1990).

According to Schermerhorn, Hunt, Osborn, and Uhl-Bien (2011), that organizational commitment is the level of loyalty that individuals feel towards the organization. Whereas Newstrom (2011) provides the same understanding between organizational commitment and employability loyalty, namely as a level where workers identify their organization and want to continue to actively participate in it. Furthermore, workers show that they themselves and their organization have compatibility in terms of ethics and expectations so that a sense of oneness arises between themselves and their company. The concept of organizational commitment relates to the degree of involvement of people with the organizations in which they work and are interested in remaining in the organization. This view is confirmed by Colquitt, Lepine, and Wesson (2011) that organizational commitment is the desire of some workers to remain members of the organization. Thus organizational commitment affects whether a worker remains as a member of the organization (retained) or leaves to pursue another job (turnover). This means that commitment is an attitude that reflects employee loyalty to the organization and is an ongoing process through which organizational participants express their concern for the organization and its continued success and prosperity. In line with this, Kaswan (2012) stated that organizational commitment is defined as an attitude that reflects employee loyalty to the organization and an ongoing process in which members of the organization express their concern for the organization and its success and sustainable progress.

Organizational commitment is a condition or psychological character of an employee to trust the organization and remain in the organization by showing maximum performance. In organizational commitment, employees identify themselves with a particular organization and its goals and they hope to remain members of the organization (Mercurio, 2015). According to Mercurio (2015), indicators of Organizational Commitment include: 1) Affective commitment is defined as an employee's positive emotional attachment to the organization. An employee who

has an effective commitment strongly identifies with the goals of the organization and wishes to remain a part of the organization. 2) Continuance commitment is the advantages versus disadvantages of working in an organization. A good example of continuance commitment is when employees feel the need to stay with their organization because their salary and benefits will not increase if they move to another organization. 3) Normative commitment refers to a feeling of obligation to remain with the organization for ethical or moral reasons. Normatively committed employees feel that leaving their organization will have disastrous consequences and feel guilty about the possibility of leaving.

2.3 Performance

Mangkunegara (2006:67) defines performance as the result of work in quality and quantity achieved by an employee in carrying out the tasks assigned to him. (Dessler, 2006) performance is an achievement that can be applied which can be measured by comparing actual work achievements with performance standards set by the company. Simanjuntak, (2011) individual performance, group performance and company performance are influenced by many internal and external organizational factors. According to Rivai (2005: 50) performance is the result or level of success of a person as a whole during a certain period in carrying out tasks compared to various possibilities, such as work standards, targets or goals or criteria that have been determined in advance and have been mutually agreed upon. Winardi (1992:44) says performance is a universal concept which is the operational effectiveness of an organization, part of the organization and part of its employees based on predetermined standards and criteria. Meanwhile for organizations, the results of performance appraisal are very important in relation to decision making on various matters such as identifying the needs of education and training programs, recruitment, selection, introduction programs, placement, promotions, reward systems, and various other aspects of the human resource management process.

Performance indicators according to Wibowo (2014:159-161) include: 1) Productivity, which is the relationship between the amount of output compared to the resources consumed in producing output. 2) Quality, related to internal measurements such as shrinkage, number of rejected, and defects per unit, as well as external rating measures such as customer satisfaction or assessment of the frequency of customer reorders. 3) Timeliness, related to the percentage of deliveries on time or the percentage of orders shipped as promised. In essence, the punctuality measure measures whether people do what they are told they will do. 4) Cycle Time, the amount of time needed to complete one action cycle. 5) Utilization of resources, is a measurement of the resources used versus the resources available for use. 6) Cost measures are especially useful when calculating a basic cost per unit.

There are several relevant and related studies regarding Organizational Citizenship Behavior, Organizational Commitment and Performance that have been conducted by several researchers, Prayogo Yuniarto (2018), "Effect of Organizational Citizenship Behaviors as A Moderation Between Servant Leadership on Employee Performance". to determine the effect of the complexity of servant leadership and employee performance as well as the role of organizational citizenship moderation (OCB) on the relationship between servant leadership and employee performance. This study collected data from 154 respondents using the questionnaire method.

The analytical tool in this study is Structural Equation Modeling (SEM). Based on the results of hypothesis testing it is known: there is a positive influence of servant leadership on employee performance. OCB strengthens the role of the relationship between servant leadership and employee performance.

Deviandra Sandhika & Ade Sobandi (2018), "Organizational Citizenship Behavior as A Factor Affecting Employee Performance". This article discusses the results of research aimed at seeing the influence between the two variables. The object of this research is a sub-section of an official agency in the city of Bandung. The study used an explanatory survey method, then data was collected by means of a questionnaire developed with a Likert scale model to 27 employees. The results of the analysis show that organizational citizenship behavior and employee performance are in fairly good condition, and organizational citizenship behavior has a positive influence on employee performance. To increase the interrelationship between the influences of the two variables, co-worker relations must continue to work so that the work environment that is built can maximally support employee performance.

Iskandar, Dedi J.H, & Raudatul Adawiyah (2019), "The Effect of Job Satisfaction and Organizational Commitment Toward OCB: A Case Study on Employees of Local Water Company "Tirta Mahakam" Kutai Kartanegara Indonesia". This research is a causal associative research with a quantitative approach. Data collection was carried out using a closed questionnaire with a sample of 83 respondents, and the selection of respondents was selected using simple random sampling. The results of the study show that job satisfaction and organizational commitment simultaneously influence organizational citizenship. Job satisfaction partially influences organizational citizenship behavior. Organizational commitment partially influences organizational citizenship behavior. Job satisfaction is proven to have the most significant influence. Organizational commitment partially influences organizational citizenship behavior. Job satisfaction is proven to have the most significant influence. Organizational commitment partially influences organizational citizenship behavior. Job satisfaction is proven to have the most significant influence.

Andi Amri, Ramadhi and Zulmi Ramdani (2021), "Effect of Organizational Commitment, Work Motivation, and Work Discipline on Employee Performance". This study aims to determine how much influence organizational commitment, work motivation and work discipline have on employee performance. Respondents involved in this study were 60 people who were selected using a saturated sample technique. The results of partial and simultaneous research show that organizational commitment, work motivation, and work discipline have a significant and positive effect on employee performance.

Gielhan Abraham Rembet, Achmad Firdiansjah & Sutriswanto (2020), "The Effect of Organizational Commitment and Employee Engagement towards Employee Performance through Organizational Citizenship Behaviors.". This study aims to examine the relationship between variables consisting of organizational commitment, employee engagement, OCB, and employee performance. The mediating role of OCB describes to analyze the results directly or indirectly. A total of 73 respondents were sampled in this study. The analysis technique used is descriptive and linear regression to confirm the structural equation model built by the researcher

and path analysis. The results of the study show that organizational commitment and employee engagement have a significant effect on employee performance through OCB mediation. Then OCB on employee performance also has a significant effect. Organizational commitment to employee performance and employee engagement to employee performance have no significant effect. Meanwhile, organizational commitment has a significant effect on employee perfor

2.4 Hypothesis

H₁: Organizational Citizenship Behavior has a positive and significant effect on Employee Performance at the Regional Revenue Management Agency of North Barito Regency.

H₂: Organizational Commitment has a positive and significant effect on Employee Performance at the Regional Revenue Management Agency of North Barito Regency

H₃: Organizational Citizenship Behavior and Organizational Commitment have a positive and significant effect on Employee Performance at the Regional Revenue Management Agency of North Barito Regency

3. Research methods

This research uses a quantitative approach with a survey research type, the type of data used in this research is quantitative data in the form of scores or scores for the answers given by respondents to the questions. The population in this study is the State Civil Apparatus at the Regional Revenue Management Board of North Barito Regency, totaling 60 people. The method of determining the sample using saturated sampling, where all members of the population totaling 60 people were sampled in this study.

4. Research result

4.1 Validity Test

Table 1 Results of Testing the Validity of Variables X₁, X₂, Y Questions r arithmetic r table Description

Questions	r count	rtable	Information
X ₁₁	0,749	0,2542	Valid
X ₁₂	0,629	0,2542	Valid
X ₁₃	0,614	0,2542	Valid
X ₁₄	0,636	0,2542	Valid
X ₁₅	0,628	0,2542	Valid
X ₂₁	0,579	0,2542	Valid
X ₂₂	0,662	0,2542	Valid
X ₂₃	0,538	0,2542	Valid
Y ₁	0,584	0,2542	Valid
Y ₂	0,746	0,2542	Valid
Y ₃	0,669	0,2542	Valid
Y ₄	0,649	0,2542	Valid
Y ₅	0,681	0,2542	Valid
Y ₆	0,418	0,2542	Valid

Based on Table 1, the results of testing the validity of the statements for each indicator variable stated that all statement items submitted were valid, the value of r count $>$ r table.

4.2 Reliability Test

Table 2 Reliability Test Results

No	Variable	Cronbach's Alpha if Item Deleted	Alpha Standard	Information
1.	Organizational Citizenship Behaviour	0.763	0.60	Reliable
2.	Organizational Commitment	0.668	0.60	Reliable
3.	Performance	0.774	0.60	Reliable

Based on Table 2, the value of Cronbach's Alpha variable Organizational Citizenship Behavior is 0.763, Organizational Commitment is 0.668 and performance is 0.774 greater than 0.60 so that all statement constructs are reliable.

4.3 Normality test

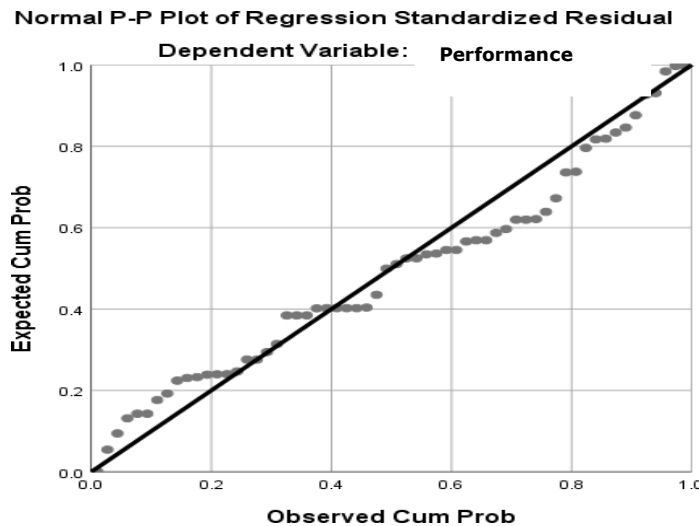


Figure 1 Data normality test

From Figure 1, that the plots (dots) follow a diagonal line, this shows that the data is normally distributed.

4.4 Multicollinearity Test

Table 3 Tolerance Value and VIF test results

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	OCB	,661	1,513
	Organizational commitment	,661	1,513

Based on Table 3, the VIF value of OCB and Organizational Commitment is smaller or below 10 (VIF <10), namely 1.513. This indicates that multicollinearity is not affected between the independent variables in the regression model. The Tolerance value of OCB and Organizational Commitment is greater than 0.100, namely 0.661. This shows that there is no multicollinearity between the independent variables in the regression model.

4.5 Heteroscedasticity Test

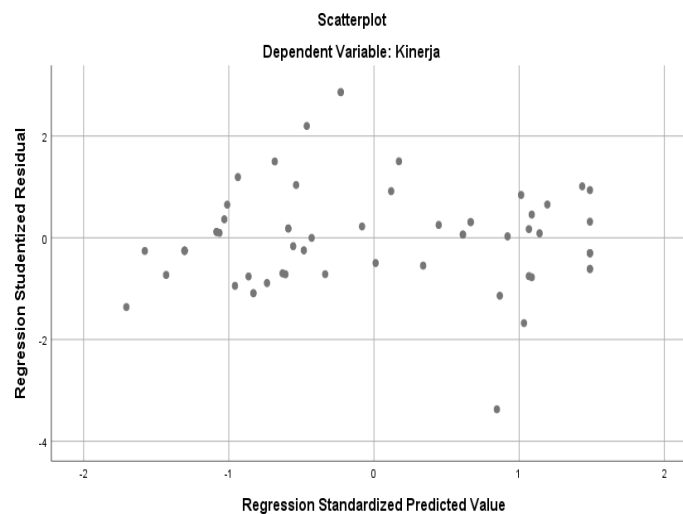


Figure 2 Heteroscedasticity Test Scatterplot

In Figure 2, the Scatterplot Graph shows that the points spread randomly and do not form a clear pattern, and are spread both above and below the number 0 on the Y axis. This means that there is no heteroscedasticity in the regression model, so the regression model is feasible. used to predict employee performance based on the influence of Organizational Citizenship Behavior and Organizational Commitment variables.

4.6 Durbin Watson Autocorrelation Test

Table 4 Durbin Watson Autocorrelation Test

Model Summary^b

Model	R	RSquare	Adjusted RSquare	Std. Error of the Estimate	Durbin-Watson
1	.744a	.554	.538	3.321	1.860

a. Predictors: (Constant), Organizational commitment, OCB

b. Dependent Variable: Performance

Dari tabel 4, nilai durbin watson sebesar 1,860 dan jika nilai du dicari pada distribusi nilai tabel durbin watson berdasarkan jumlah variabel (k) = 2 dan N=60 dengan signifikansi 5 % maka nilainya du pada tabel durbin watson sebesar 1.6518. Dari penjelasan di atas nilai du (1,6518 < 1,860 < 4-du (2,3482) maka ditarik kesimpulan bahwa tidak ada gejala autokorelasi.

4.7 Multiple Linear Analysis

Table 5 Multiple Linear Analysis

Coefficients ^a

Unstandardized Coefficients				Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	4.194	1.553		2.701	.009
	OCB	.729	.124	.640	5.879	.000
	Organizational Commitment	.267	.182	.160	2.466	.000

a. Dependent Variable: Performance

Based on Table 5, the constant value (a) is 4,194 and the regression coefficient of each independent variable is obtained respectively $b_1 = 0.729$ and $b_2 = 0.267$. From the constant values and regression coefficients, the multiple linear regression equation is: $Y = 4.194 + 0.729X_1 + 0.267X_2 + e$. The explanation of the equation is as follows:

1. A constant of 4,194 means that if the Organizational Citizenship Behavior (X1) and Organizational Commitment (X2) have a value of 0, then the Employee Performance of Regional Revenue Management Agency of North Barito Regency (Y) has a value of 4,194.
2. The regression coefficient of the Organizational Citizenship Behavior variable (X1) has a positive value of 0.729, meaning that if Organizational Citizenship Behavior increases by 1 unit, then the Employee Performance of the Regional Revenue Management Agency of Barito Utara Regency will increase by 0.729 units assuming other independent variables have a fixed value.

3. The regression coefficient of the variable Organizational Commitment X2) has a positive value of 0.267, meaning that if Organizational Commitment increases by 1 unit, then the Employee Performance of Regional Revenue Management Agency of North Barito Regency will increase by 0.267 units assuming other independent variables have a fixed value.

4.8 Partial Significance Test (t-test)

Based on the test results in Table 3, the tcount value of the OCB variable is greater than the ttable value ($5.879 > 1.67065$) with a significant level below 0.05, namely 0.000 and the tcount value of the Organizational Commitment variable is greater than the ttable value ($2.466 > 1.67065$) with a significant level below 0.05, namely 0.000. Based on the partial test decision making in the regression analysis it can be concluded as follows: Organizational Citizenship Behavior (OCB) variables partially have a significant effect on the Performance of Regional Revenue Management Agency Employees of North Barito Regency. Organizational Commitment Variable partially has a significant effect on the Employee Performance of Regional Revenue Management Agency of North Barito Regency.

4.9 Simultaneous Significant Test (F-Test)

Table 6 Simultaneous Significant Test (F-Test)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig
1	Regression	780.158	2	390.079	35.373	.000 ^b
	Residual	628.575	57	11.028		
	Total	1408.733	59			

a. Dependent Variable: Performance

Based on Table 6, the results of the F-test simultaneously, the value of Fcount = 35.373 is obtained with a significance level of 0.000. While Ftable = 3.16. Fcount > Ftable ($35.373 > 3.09$) and a significant level ($0.000 < 0.05$). So it can be concluded that the OCB variable and Organizational Commitment together have a positive and significant effect on the Regional Revenue Management Agency Employee Performance variable in North Barito Regency.

4.5 Determination Coefficient Test (R²)

Table 7 Determination Coefficient Test (R²)

Model Summary

Model	R	RSquare	Adjusted RSquare	Std. Error of the Estimate
1	.744 ^a	.554	.538	3.321

a. Predictors: (Constant), Organizational Commitment, OCB

Based on Table 7, the R Square value of 0.554 means 55%, meaning that the relationship between Organizational Citizenship Behavior (OCB) and Performance is that it has a fairly close relationship with another of 0.46 by other variables not examined. Standard Error of Estimated means measuring the variation from the predicted value. In this study, the standard deviation was 3.321 where the smaller the standard deviation, the better the model. R of 0.744 or 74% indicates that there is a relationship between Organizational Citizenship Behavior (OCB) and Organizational Commitment to Employee Performance at the Regional Revenue Management Agency of North Barito Regency, which means that the relationship between variable X and Y is close or strong.

5. Discussion

The results of testing the first hypothesis (H1) prove that Organizational Citizenship Behavior (X1) has an effect on the Performance (Y) of Regional Revenue Management Agency Employees of North Barito Regency with a positive and significant value. This is in line with Deviandra Sandhika & Ade Sobandi's research (2018) that Organizational Citizenship Behavior affects employee performance. The results of testing the second hypothesis (H2) show that the Organizational Commitment variable (X2) has an effect on the performance (Y) of Regional Revenue Management Agency employees in North Barito Regency. This is in line with the research of Andi Amri, Ramadhi and Zulmi Ramdani (2021) that organizational commitment affects performance. The results of testing the third hypothesis (H3) show that the Organizational Citizenship Behavior variable (X1) and the Organizational Commitment variable (X2) have a simultaneous effect on the performance (Y) of North Barito Regency Regional Revenue Management Agency employees with a positive and significant value. This is in line with the research of Gielhan Abraham Rembet, Achmad Firdiansjah & Sutriswanto (2020) that Organizational Citizenship Behavior and Organizational Commitment variables simultaneously affect performance.

Employees agree that aspects regarding maximum resource utilization and high levels of productivity by all employees are expected to produce optimal performance and in accordance with what is desired by the agency. However, in terms of the quality aspect, some employees gave the opinion that they felt that they were not optimal in achieving this by the agency because of the rapid development of information technology, which required them to master this matter. This shows that respondents have a sense of tolerance, help each other co-workers and are ready to face environmental changes. This aspect is the aspect with the best response. This shows that there must be direction for making commitments in order to increase the planned achievements. The aspect regarding the institution's commitment to think about the sustainability of its human resources is the aspect that has the best response.

6. Conclusion

Organizational Citizenship Behavior (OCB) influences the Employee Performance of the Regional Revenue Management Agency of North Barito Regency. Organizational Commitment influences the Employee Performance of Regional Revenue Management Agency of North Barito Regency. Organizational Citizenship Behavior (OCB) and organizational commitment

have a simultaneous effect on the Performance of Regional Revenue Management Agency Employees of North Barito Regency.

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