

The Influence of Leadership Style, Organizational Culture, and Work Motivation on Organizational Citizenship Behavior for Environment (OCBE) of the Directorate General of Fiscal Balance's Employees

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Abstract:- The background of this study is due to the three variables above do not have an optimal influence on employee's OCBE behavior. This study aims to analyze the influence of Leadership Style, Organizational Culture, and Work Motivation on Organizational Citizenship Behavior for Environment (OCBE). The type of research uses quantitative research with survey methods. The sampling method used is non probability sampling with a purposive sampling technique. The minimum number of samples is 85 samples using the Slovin formula and primary data collection is conducted by giving respondents a written list of questions. This study uses Structural Equation Model (SEM) data analysis with Smart Partial Least Square (PLS) software to test the hypotheses proposed in this study, leadership style, organizational culture, and work motivation influence positively and significantly on OCBE behaviour of the Directorate General of Fiscal Balance (DGFB)'s employees. The results of this study indicate that the Leadership Style, Organizational Culture, and Work Culture have a positive and significant influence on employee's OCBE both individually and simultaneously.

Keywords:- Leadership Style, Organizational Culture, Work Culture, and OCBE.

I. INTRODUCTION

In the current of globalization era, businessmen are faced with very competitive competition conditions that make companies must be ready to face all the challenges that occur and be able to maintain the going concern of their businesses. Currently, it cannot be denied that the company is not only pursuing profit but its focus has shifted to care more about environmental issues. The phenomenon of saving energy has become a concern of the Government. This has been done through the Government's policy to call on government agencies to support energy saving programs

as stipulated in the Presidential Instruction of the Republic of Indonesia Number 10 Year 2005 dated 10th July 2005 on Energy Saving. However, this government-sponsored promotion program has not been fully implemented by government agencies yet. This is not only the responsibility of the Government but also the role and behavior of individuals starting from inside partu within the organization itself. The quality of employees in the organization can not only be seen from how many employees able to contribute and able to complete all their tasks well, but it can be seen from how many employees have their own initiative in completing other work outside of their job description such as concern for the environment. This kind of behavior can be considered that the employee has an OCBE attitude in him. OCBE can be interpreted as a person's behavior that is not expressly recognized by the reward system and this behavior contributes more to the organizational environment (Boiral 2009; 223). Based on these facts and phenomena, the authors see that OCBE behavior in the DGFB's work environment has not been yet optimal. This can be seen from the results of the pre-survey that leadership style, organizational culture, and work motivation have not maximally influenced the employees in OCBE behavior. Not only in government agencies, OCBE behavior in universities also have not been optimally implemented as explained by Nawangsari and Sutawijaya (2019), that OCBE behavior in a university has not been optimized. It is seen that about 70% of respondents in their research also doubted whether their campus had implemented OCBE. In previous studies, the influence of leadership style, organizational culture, and work motivation respectively influenced employees in OCBE behavior. However, the new finding of this study is that leadership style, organizational culture, and work motivation influencing OCBE behavior simultaneously. The purpose of this study was to analyze the influence of leadership style, organizational culture, and work motivation on employee's OCBE behavior both individually and simultaneously.

II. LITERATURE REVIEW

A. Organizational Citizenship Behavior for Environment (OCBE)

OCBE can be interpreted as a person's behavior that is not clearly recognized by the reward system and this behavior contributes more to the environment in the organization (Boiral, 2009). According to Boiral and Paillé (2012), OCBE behavior measurement uses three dimensions consist of eco-initiatives (self-initiative behavior to support environmental activities), eco-civic engagement (contributing to activities supporting the environment), and eco-helping (helping behavior fellow colleagues in supporting pro-environment activities).

B. Leadership Style

According to Rivai (2014), leadership style is a set of characteristics applied by leaders to be able to influence subordinates hence the organizational goals are achieved or in other words it can be said that leadership style is a pattern of behavior and strategy adopted by a leader. This is in line with Thoha (2013) that leadership style is a behavioral value that is used by someone when the person is trying to do something by influencing the behavior of the others. From some of the definitions above, it can be perceived that leadership style is a behavior possessed by a leader to be able to influence his subordinates in order to work together and contribute to the development of a conducive work environment to achieve the organization's vision.

C. Organizational Culture

Umar (2010) states that organizational culture is a value system and shared beliefs taken from the behavior patterns and basic philosophies of its founders which then interact to become norms, where these norms are used as guidelines for ways of thinking and acting. In other words, organizational culture is a value in an organization that can be internalized by its employees, in order to achieve organizational goals. In line with G. Graham and Siswadi (2012), which states that organizational culture are the norms, beliefs, attitudes, and organizational philosophy. From some of the definitions above, it can be perceived that organizational culture is a pattern of beliefs and organizational values that are internalized by each employee in carrying out their duties and responsibilities.

D. Work Motivation

According to Mangkunegara (2011), motives are an impulse of needs in an employee that needs to be fulfilled so the employee can adjust to his environment, while motivation is a condition that moves an employee to be able to achieve his goals and motives. Meanwhile, Robbins & Judge (2014) defines that motivation as a process that explains a situation, direction, and perseverance of an individual to achieve his goals. From the description above, it can be perceived that motivation is a way to encourage

what is in a person to want to behave and work effectively and efficiently to fulfil their needs and also achieve their organization goals.

III. METHODOLOGY

Leadership style is one thing that is very important in the organization, because it can influence subordinates to achieve goals. For leadership style, the authors use dimensions and indicators from Robert House in Robins & Coutler (2012), consist of directive type, supportive type, participatory type, and performance-based type.

Organizational culture is very important to create an individual to be able to OCBE behave because there is an internalized value within the employee. For organizational culture, the authors use some of the indicators from Robbins and Coutler (2012), consist of innovation and risk taker, paying attention to details, results-based, individual orientation, team orientation and aggressive feelings.

In every organization, the employees are expected to have high motivation to work and to develop themselves to improve their performance. In term of work motivation, the authors use dimensions and indicators from Mc. Clelland in Malayu S.P. Hasibuan (2013), consist of the need for achievement, the need for affiliation, and the need for power.

Proper OCBE behavior does not only arise from the motivation of each individual, but could be influenced by some factors in an organization such as leadership style, organizational culture, and work motivation. For OCBE, the authors use dimensions and indicators from Boiral (2012) consist of *eco initiatives*, *eco civic engagement*, and *eco helping*.

Based on these logical frameworks, several hypotheses were obtained to be tested, including:

H1: Leadership style has positive and significant influence on OCBE behaviour of Directorate General of Fiscal Balance's employees.

H2: Organizational Culture has a positive and significant influence on OCBE behavior of Directorate General of Fiscal Balance's employees.

H3: Work Motivation has positive and significant influence on OCBE behavior of Directorate General of Fiscal Balance's employees.

H4: Leadership style, Organizational Culture, and Work Motivation has positive and significant influence of OCBE behavior of Directorate General of Fiscal Balance's employees.

Based on the description above, logical framework can be described as follows:

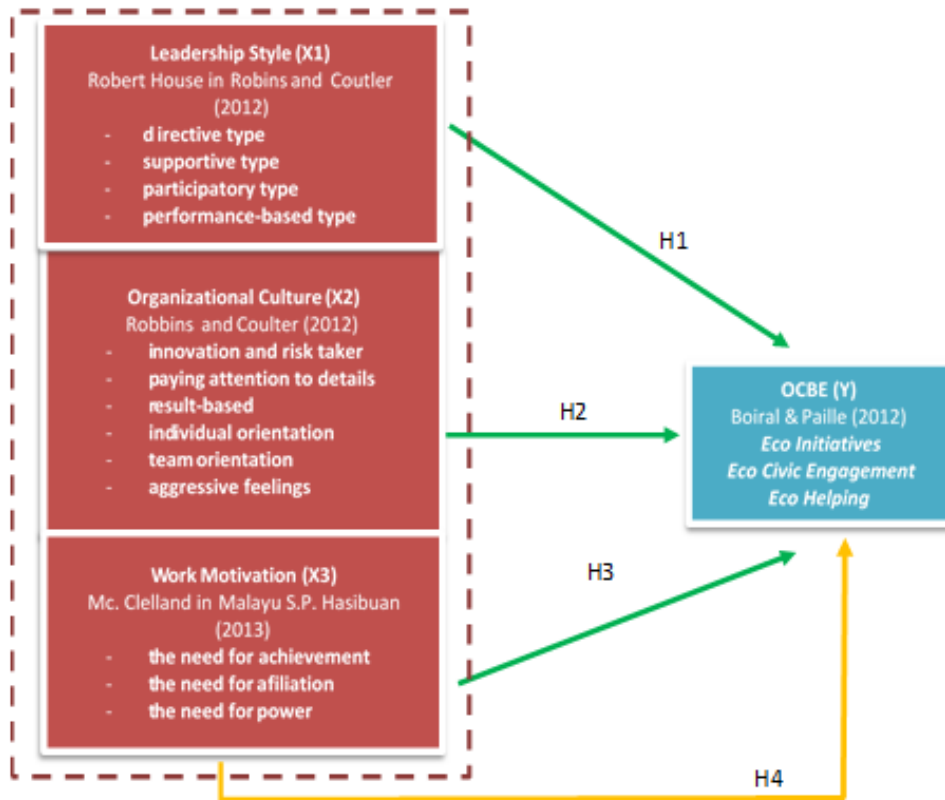


Fig 1:- Framework for Thinking
Source: Data processed by Author (2019)

The type of the research is quantitative research using primary data through surveys. The sampling method used is non probability sampling. Non-probability sampling is a method of sampling that does not provide equal opportunities for each section or unit of the population to be selected as a sample. The sampling technique used was purposive sampling. Purposive Sampling is a sampling technique with certain criteria. The minimum number of samples required uses the Slovin formula calculation. With a population of 564 people, the minimum number of samples needed is a minimum of 85 people. Activities in data analysis, include; grouping data based on variables and types of respondents, tabulating data based on variables from all respondents, presenting data for each variable studied, conducting calculations to answer the problem statement and conducting calculations for hypotheses that have been developed. This study uses a Smart Partial Least Square (PLS) as data processing program. PLS is a data processing program where data analysis uses Structural Equation Model (SEM). The steps in the analysis with PLS (Yamin, 2011) include: (1) constructing a path diagram, where the main function of constructing a path diagram is to visualize the relationship between the indicators and the constructs and among the constructs that will make it easier to see the model as a whole; (2) designing a measurement model (outer model), which at this stage, defining and specifying the relationship between the latent construct and

its indicators either reflective or formulative; (3) designing a structural model (inner model), which at this stage, formulating a model of relationships among constructs; (4) analyzing correlations between dimensions, to find out the relationships between dimensions; (5) hypothesis test and interpretation, to prove the hypothesis set either accepted or rejected.

IV. RESULTS AND DISCUSSION

➤ *The Outer Model Testing*

Testing on the outer model uses Confirmatory Factor Analysis (CFA) techniques. The construct confirmatory factor analysis is used to see the validity of each indicator and to test the reliability of the construct.

In this study, the validity criteria based on the reflexive indicator model measured by convergent validity and discriminant validity. The indicator is considered to meet convergent validity if the loading factor value is above 0.7 and is indicated by the Average Variance Extracted (AVE) value above 0.50 whereas, construct reliability is measured by Composite Reliability and Cronbach’s Alpha. A construct is said to be reliable if it has a Composite Reliability and Cronbach Alpha value above 0.70 (Ghozali, 2014).

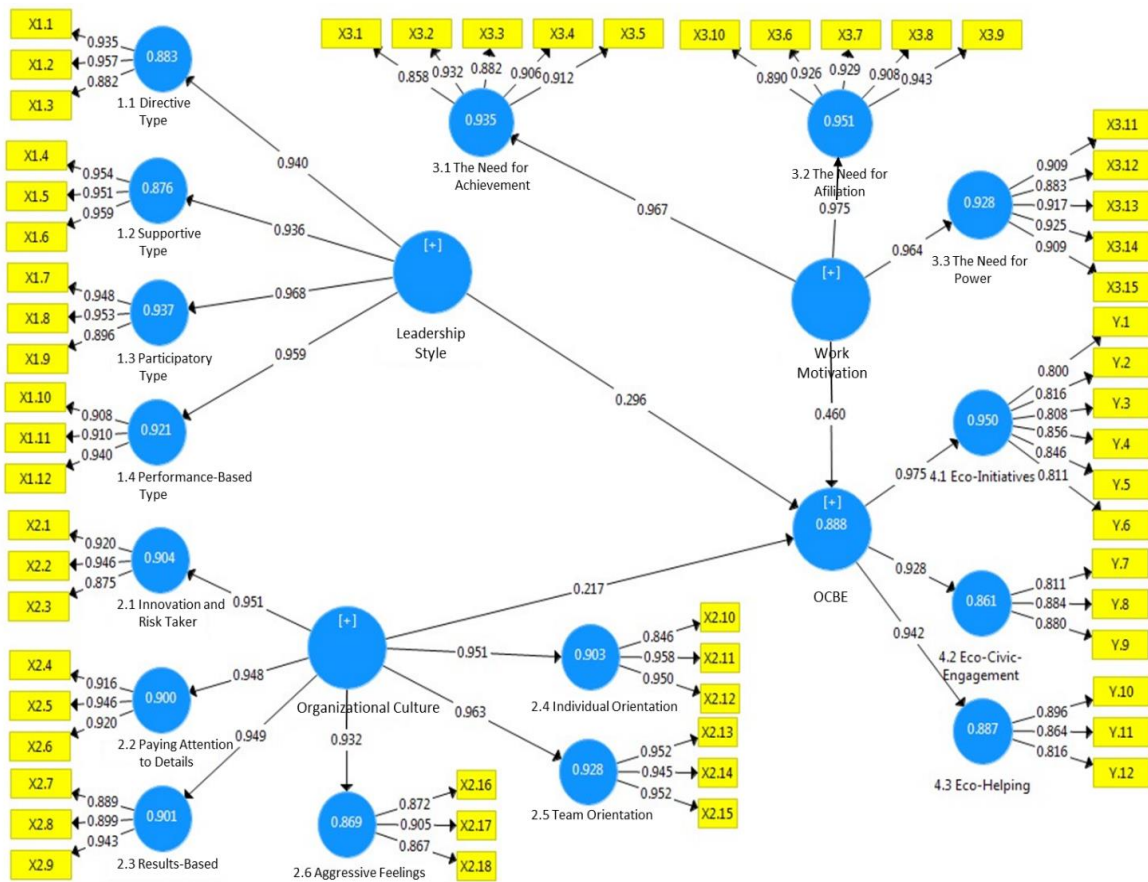


Fig 2:- Outer Model Research
Source: Results of analysis using SmartPLS 3.2.8

The Figure 2 shows that the leadership style variable has 4 dimensions and 12 indicators, organizational culture variable has 6 dimensions and 18 indicators, work motivation variable has 3 dimensions and 15 indicators, OCBE variable has 3 dimensions and 12 indicators. Each indicator to its dimension has an outer loading value above

0.70, which means it is valid. In addition, dimensions to variables also have outer loading above 0.70, which means they are valid. Therefore, the results of the validity test show that all indicators have a high level of validity because it has a loading factor value > 0.70 meaning all indicators can represent the dimensions and variables.

Variable	AVE
Leadership Style (X ₁)	0.786
Organizational Culture (X ₂)	0.758
Work Motivation (X ₃)	0.775
OCBE (Y)	0.644

Table 1:- AVE (Average Variance Extraction) Research Model
Source: Analysis Result uses SmartPLS 3.2.8

Discriminant validity testing is conducted by assessing AVE. It can be seen from the table 1 that the AVE for all research variables (including the dimensions of

the study) has a value above 0.5 hence that the AVE value for discriminant validity testing has been fulfilled for further testing because all results are adequate > 0.50.

Variable	Composite Reliability	Condition	Cronbach's Alpha	Condition	Remark
Leadership Style (X ₁)	0.978	> 0,7	0.975	> 0,6	Reliabel
Organizational Culture (X ₂)	0.983	> 0,7	0.981	> 0,6	Reliabel
Work otivation (X ₃)	0.981	> 0,7	0.979	> 0,6	Reliabel
OCBE (Y)	0.956	> 0,7	0.950	> 0,6	Reliabel

Table 2
Source: Analysis Result uses SmartPLS 3.2.8

Cronbachs alpha is used to measure the lower limit of the reliability value of a construct while composite reliability is used to measure the true value of the reliability of a construct (Ghozali, 2014).

The table 2 shows that each variable has a composite reliability value above 0.7, while the Cronbach's alpha value indicates that each variable has a Cronbach's alpha value above 0.6. This shows that all variables have met the criteria of Composite Reliability and Cronbach's Alpha, which means they have met the reliability criteria and are a reliable and reliable measuring tool.

➤ Inner Model Test

Construct	R Square	R Square Adjusted
OCBE	0,891	0,887

Table 3:- Value of R Square (R²) from Research Model
Source: Analysis Result uses *Smart PLS 3.2.8*

➤ Hypothesis Testing

Relationship between constructs	Original Sample (O)	T Statistic (O/STDEV)	P Values	Remark
Direct Influence				
Leader Style > OCBE	0,301	3,246	0,001	Positive and Significant
Organizational Culture > OCBE	0,216	2,032	0,043	Positive and Significant
Work Motivation > OCBE	0,456	5,266	0,000	Positive and Significant

Table 4
Source: Analysis Result uses *SmartPLS 3.2.8*



Fig 3:- Coefficient of t Model
Data processed by Author (2019)

The Figure 3 shows that the leadership style has a positive influence on OCBE because it has $t_{value} (3.246) > t_{table} (1.99)$ and the influence is 30.1%. Organizational

The table 3 shows that the relationship between constructs based on the R-square Adjusted value can be explained that the Employee OCBE variable (Y) is 0.887, this shows that 88.7% Employee OCBE variable (Y) can be influenced by the Leadership Style (X1), Organizational Culture (X2), and Work Motivation (X3) variables, while the remaining 11.3% is influenced by other variables outside the study.

$$F \text{ value} = \frac{\frac{R^2}{(k-1)}}{1-R^2/(n-k)} \quad F \text{ value} = 222.6188$$

Significant test results simultaneously showed the calculated F_{value} in this study is 222,618 F_{table} at alpha 0.05 which is 2.72. This means that $F_{value} > F_{table} (2.72)$, then together the variables of Leadership Style, Organizational Culture, and Work Motivation affect the behavior of Employee OCBE.

motivation has a positive influence on OCBE because it has $t_{\text{value}} (5.266) > t_{\text{table}} (1.99)$ and the influence is 45.6%.

Discussion of hypothesis testing, including:

A. *The Influence of Leadership Style on OCBE Directly*

Leadership style has a positive and significant direct influence on OCBE behavior. Leadership style dimension based on Robert House in Robins and Coutler's (2012) path-goal theory. This is in line with the results of previous studies from Hongdan Zhao and Qiongyao Zhou (2019) which show that leadership has a positive influence on OCBE behavior. Activities that have been implemented to support this include conducting a townhall meeting to develop communication in directing policies by inserting a policy mission of the efficiency movement to reduce plastic waste and also other efficiency movements listed in SE-5/PK/2019 regarding the efficiency and saving movement budget in the DGFB Environment.

B. *The Influence of Organizational Culture on OCBE Directly*

Organizational Culture has a positive and significant direct influence on OCBE behavior. dimensions of organizational culture based on theories from Robbins & Coulter (2012). This is in line with the results of previous studies from Nhat Tan Pham, Quyen Phu Thi Phan, Zuzana Tuckova, Nga Vo, Lien H.L. Nguyen (2018) which shows that organizational culture positively influences OCBE behavior. Basically, the process of implementing an existing policy is inseparable from the concept of work culture internalization of existing human resources. One of the elements that build an organization's culture is values. Currently, the Ministry of Finance has established the Ministry of Finance's Values consisting of Integrity, Professionalism, Synergy, Service and Perfection. The formulation of these values is an important part in the development stage of the Ministry of Finance's organizational culture which is now being carried out. These Ministry of Finance Values are stipulated in KMK Number 312 / KMK.01 / 2011 concerning Ministry of Finance Values. Furthermore, the results of the study also state that this is in line with one of the Ministry of Finance's values: Synergy which can be interpreted as "Building and being able to work with teams in fostering productive internal cooperation relationships to achieve common goals. From the service side, there is the application "Office Automation Ministry of Finance". This application is a form of administration instrument of the Ministry of Finance's correspondence starting from the drafting of the concept to the signing through Digital Signature which is online so that it also supports pro-environment programs related to paperless policies.

C. *The Influence of Work Motivation on OCBE Directly*

Work motivation has a positive and significant influence directly on OCBE behavior. Dimension of work motivation based on the theory from Mc. Clelland in Malayu S.P. Hasibuan (2013). This is in line with the

results of previous research by Laura M. Graves, Joseph Sarkis, Qinghua Zhu (2013) which shows that employee motivation is very important and influences employee behavior in OCBE. Programs that are implemented at DGFB in order to motivate its employees including knowledge sharing of employees who have taken courses and / or study abroad. This makes employees feel they have a sense of importance that they are recognized and considered important to an organization because they have contributed by transmitting their knowledge to other employees. Other programs such as the selection of exemplary employees and achievers can motivate employees because they are a form of appreciation with rewards.

D. *The Influence of Leadership Style, Organizational Culture, and Work Motivation on OCBE Simultaneously or together*

Leadership Style, Organizational Culture, and Work Motivation simultaneously have positive and significant influence on OCBE behavior. The OCBE dimension is based on the theory of Boiral and Paillé (2012) and there are no previous studies related to this. Basically, the activities carried out at the integrated DJPK have included elements of how leadership style, organizational culture, and work motivation can influence employees to behave in OCBE. This can be seen from the existence of synergy in a capacity building activity.

V. SUMMARY

- Leadership Style, Organizational Culture, and Work Motivation directly and each has a positive and significant influence on employee OCBE behavior.
- Leadership Style, Organizational Culture, and Work Motivation together have a positive and significant influence on employee OCBE behavior.

VI. RECOMMENDATION

- Organizations can provide appreciation that can motivate employees to perform better by providing a clear career path and providing rewards for high-achieving / talented employees.
- Require to establish a working environment condition that reflects the integration of organizational culture in employees, such as morning call activities, implementing the "Greeting and Thanks (G&T)" program, and implementing "3 greetings every day".
- Require to implement a participatory leadership style, implement the "Follow the Leader" program, and implement a "coaching" program.
- Suggestions for further research, it can be conducted on variables or other factors that can influence employee OCBE behavior, including compensation, and job satisfaction in accordance with those listed in the identification of problems and increase the number of research samples, with the hope that this research can be more developed, covered, and comprehensive.

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