

# Environmental-Based Public Service Innovation, QRIS and VA in Bandung

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## ABSTRACT

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In the midst of the current COVID-19 pandemic, it is uncertain when it will end. This certainly affects the realization of tax revenues in 2020. This unstable economic condition affects many aspects. The company's turnover has decreased, people's income has decreased, job opportunities have decreased, the education level of the community is difficult to reach due to the absence of education costs. This pandemic that has hit Indonesia has an impact on the policy ecosystem that has been running previously, one of which is the policy in paying taxes. This is related to the economic situation that is also affected by the pandemic. The Bandung City Regional Revenue Management Agency sees this phenomenon. BAPENDA Bandung City innovates how to make people pay taxes from waste. In the end, BAPENDA collaborated with Bank Waste, Bank Mandiri, and Bank BJB to initiate the innovation. Through this collaboration, Bank Mandiri will act as a waste manager, and Bank BJB will play a role in financial management.

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### Keywords

Innovation

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## **Introduction**

The Bandung City Government provides an alternative option for people who want to pay Land and Building Tax (PBB) with varying values using waste. This was done to ease the burden on the community during the Covid-19 pandemic. In an effort to provide relief for the community to pay Land and Building Tax (PBB), the Bandung City Government launched a program to pay PBB with waste. The launch of the program was carried out in Mandalajati District, Jalan Pasir Impun, Bandung City. The innovation is a collaboration between the Bandung City Regional Revenue Management Agency (BPPD), regional officials, BJB and the waste bank program. This program is also part of presenting a program to build Bandung City, with independence. Where waste that has economic value, is processed and used to pay for the PBB, innovation in the use of waste, can be considered to be able to help and relieve the community, especially in this Covid-19 mass [1,2]. But this program does not only exist because of the mass of the Covid-19 pandemic but also becomes an independent culture in the community.

Thus, giving each region the freedom to innovate, as long as it has economic value and is beneficial for the residents. With this program, it is hoped that the community can take full advantage of the program presented by the Bandung City Government. So that PBB payments can be more optimal in helping local revenues. There are several sub-districts in Bandung City that already have independent waste banks. However, the collaboration to pay PBB using waste has only been implemented in Mandalajati District. From this, it is hoped that other sub-districts in the city of Bandung can be innovated from this program seeing the amount of waste that is so increasing in the city of Bandung every year.

The option of paying PBB with waste can be used by various groups with the aim of alleviating and facilitating the Covid-19 pandemic. It is also hoped that residents outside the Mandalajati sub-district will be able to use the alternative option of paying PBB with waste. PBB payments with garbage, starting from residents who collect waste which is then received by the waste bank officers.

After the calculation is done and converted into rupiah, then it is used for the payment of PBB. The PBB's 2020 target is to reach Rp500 billion, but only about 35 percent of it has come in. In addition, the tax revenue target for 2020 has only reached IDR 780 billion or 36.70 percent of the overall target of IDR 2,259 trillion. From this, the government is considering making adjustments due to the Covid-19 pandemic by lowering the tax target to IDR 1.8 trillion. If this can be adjusted, the government is optimistic that it can be realized by the end of 2020.

## **Literature Reivew**

### **A. Innovation**

Innovation is a new idea applied to initiate or update a product, process, and service. Innovation is an idea, idea, motorcycle taxi, and practice that is based on and accepted as something new by a particular person or group to be applied or adopted. Ref. [3] stated that innovation is the creative choice, arrangement and set of new human and material resources or using unique methods that will result in the increased achievement of the desired goals.

Innovation is all new things that depart from science and can benefit human life. Science is needed in the development of innovation. Ref. [4] stated that innovation is something new, namely by introducing and carrying out new practices or processes (goods or services) or by adopting new patterns originating from other organizations. Without science, innovation will not work as it should. It could even be misdirected, not last long, and just wishful thinking.

According to Ref. [5], innovation is the development and implementation of new ideas by people within a certain period carried out with various transaction activities within a specific organizational setting.

### **B. Services**

Service is an activity or sequence of actions that occur in direct interaction between a person with another person or a physical machine and provide customer satisfaction [6]. Ref. [7] stated that service is an appearance performance, intangible and quickly lost, more can be felt than owned, and customers are more able to participate in the process of consuming the service actively. Service is all service activities carried out by public service providers to meet the needs of service recipients, as well as the implementation of statutory provisions.

According to Law Number 25 of 2009 concerning Public Service, it is an activity or series of activities fulfilling service needs following the laws and regulations for every citizen and resident of goods, services or administrative services provided by public service providers.

### **C. Public**

The public is defined as non-private, which includes many people, relating to or concerning a country, nation, or society that is not affiliated with that nation's government. The public is no longer political officials or institutions, but a civil society that is critical and oriented to the universal moral interests of mankind [8]. The public is a clear group of people (or one person) who has or should have a special relationship with the company. In a simple definition, the Public can also be interpreted as many people or general. Such as the meaning of public space, public consumption, etc. According to Ref. [9], the public is the party that receives, and because economic development is the most significant policy goal, business and the state or money politics are the leading players in the political arena.

#### **D. Public Services**

Public service is an activity or series of activities fulfilling service needs following laws and regulations for every citizen and resident of goods, services, and administrative services provided by public service providers, namely every state administration institution, corporation, or independent institution established under the law for public service activities, other legal entities formed solely for public service activities. Public service is the provision of services (serving) the needs of people or communities who are interested in the organization following the basic rules and established procedures [10].

In the implementation of public services, it must be based on service standards as benchmarks used as guidelines for service delivery and as a reference for assessing service quality as the obligations and promises of the organizers to the community in the context of quality, fast, easy, affordable and measurable services. Any activity carried out by the government against several people who have every profitable activity in a group or unit offers satisfaction even though the results are not tied to a physical product [11]. According to Law Number 25 of 2009 concerning Public Services, public services are activities fulfilling service needs following laws and regulations for every citizen and resident of goods, services, and administrative services provided by public service providers.

#### **E. BAPENDA Against PBB Tax Payments Program With Waste**

Head BAPENDA, Arief Prasetya, said that customers collect waste from the waste bank, and then the officers calculate the economic value (money) per kilogram. Furthermore, the money from selling scrap to the waste bank is given to customers via transfer using an application. The waste bank customers in Mandalajati District, totalling 400 people, were registered as bank BJB customers. Then the funds in the application will be debited by the bank for PBB payments, and there will be a notification (notification) if the balance is lacking.

#### **Method**

The research method used is a qualitative research approach and descriptive research type. The author collects data using participant observation techniques, where the author is directly involved in the implementation of the process of writing activities. The authors interviewed research subjects to obtain the data and information needed. In getting the informants in this Interview are education practitioners. The author also uses data collection techniques like documentation to complete this research.

#### **Result and Discussion**

Pandemic Covid-19 has an impact on the economy, which has become not stable; this influences realization reception tax, specifically tax area, Land and Building Tax (PBB). In

addition to the public awareness factor, the enactment of social distancing regulations during pandemic Covid-19 seems to be a reason for postponing pay tax.

The Covid-19 pandemic has pushed the need for innovation in PBB payments. The form of taxation government efforts that can be taken to overcome the problem of PBB payments during the Covid-19 pandemic is by relaxing the PBB and paying the PBB digitally or non-cash. The Bandung City Government has issued a PBB relaxation policy, including Mayor Regulation Number 9 of 2020 concerning the Provision of Tax Stimulus Land and Buildings of 2020, Mayor's Regulation Number 22 of 2020 concerning Provision of Regional Tax Incentives in the Context of Handling the Economic Impact of Corona Virus Disease 2019, and Mayor's Regulation Number 34 of 2021 concerning Provision of Regional Tax Incentives for Land and Building Taxes in the Context of Recovering Impacts Economics of Corona Virus Disease 2019.

The need for non-cash tax payments is a solution to prevent physical contact, including for PBB payments. The Bandung City Government is collaborating with Bank BJB 10 as a Bank for PBB Payments, so it needs a PBB payment feature that can support interbank transfers. QRIS and Virtual Account (VA) are a form of non-cash transactions chosen as a solution for PBB payment transactions to avoid physical contact during the Covid-19 pandemic. With QRIS and VA, all payment applications, both Bank and Fintech, will be able to be used to make PBB payment transactions. See Fig. 1 for the socialization process.



**Fig. 1.** Socialization of Tax Payment Innovation with Waste

In 2020 BAPENDA will start to realize the payment program tax with rubbish collaborating with Subdistrict Mandalajati and Bank BJB. But from the results of interviews with one of the staff, the program is not yet run as it should be. Public awareness becomes the main factor. It is not the maximum realization of this program. Also, the citizens must gather kilos of waste more formerly for collected equivalent with the bill the tax must be paid remember price waste per kg still counted cheap.

The program innovation naturally needs socialized more maximum again to the community to realize with good. Creatively, BAPENDA held a Creative RW community organization) Competition, which raised the theme “Together Improve Citizens Awareness of the Importance of the PBB With Innovation”. As for the background holding activity contest, this is as follows.

- Adaptation Habit New. One effort to prevent getting worse Covid-19 situation—needed alternative payment according to the Health protocol, namely QRIS.
- Socialization Agent. The new things is needed to support the adaptation process necessary for a wide delivery. Therefore needed, an agent can receive citizens.

The purpose of the RW level Creative Competition (see Fig. 2 for the procedures) are

- To increase awareness inhabitants of the PBB
- To speed up and expand understanding of QRIS

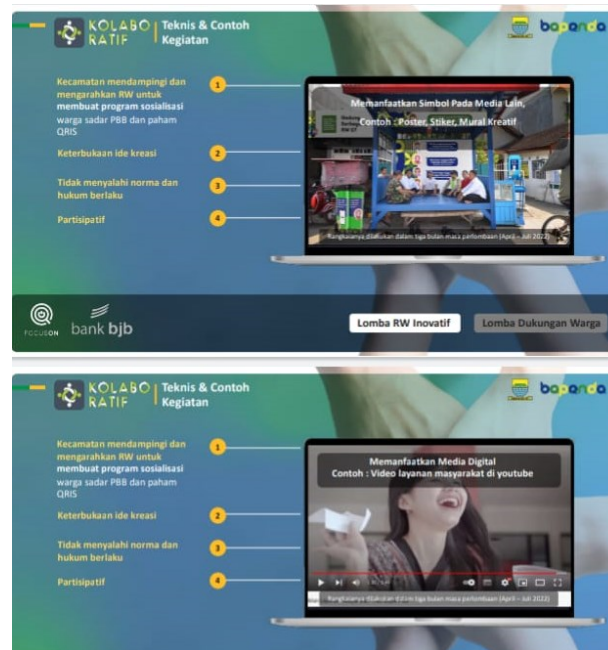
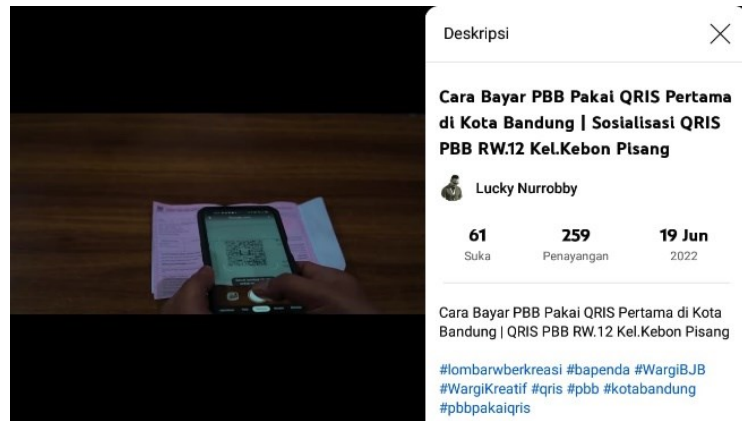


Fig. 2. Competition Procedure

Creative RW Competition attended by 109 participants. During the technical meeting, there were 92 RW and Kelurahan representatives present. Fig. 3 and Fig. 4 show the detail of these activities.



**Fig. 3.** Socialization carried out by the community for society



**Fig. 4.** Community Competition Results

Several similar studies have shown that various innovations in PBB payments tend to increase the income from PBB [12, 13]. The change in people's attitudes in understanding the PBB with these innovative activities led to the awareness to pay [14] even though during the Covid-19 pandemic there were some declines due to the difficult economic situation [15]. These results are also consistent during the PBB payment innovation activities in the city of Bandung.

## Conclusion

In 2020 the Bandung City BPPD started to realize this tax payment program with waste. At that time BPPD Bandung City collaborated with Mandalajati District and Bank BJB. However, the results of interviews with one of the BPPD parties or what we now know as Bapenda, the program has not run as it should. Public awareness is the main factor for this program's less than optimal realization, and residents must first collect kilos of waste to collect the equivalent of the tax bill must be paid, considering the price of waste per kg is still relatively cheap. This innovation program certainly needs to be socialized more optimally to the community so it can be adequately realized. Creatively, BAPENDA held a Creative RW Competition with the theme "Together Raise Citizens Awareness of the Importance of the United Nations with Innovation." The community's enthusiasm is relatively high from the competition, and the creations carried out are very diverse. It is hoped that this activity will not only increase the value of community creation but also increase public awareness of taxpayers and can feel the ease of paying taxes.

## Conflict of Interest

The authors declare that there is no conflict of interest.

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# Effect of Transformational Leadership, Motivation, and Affective Commitment on Organizational Citizenship Behavior (OCB)

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## ABSTRACT

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This study aims to see the effect of Transformational Leadership on Organizational Citizenship Behavior (OCB), with Motivation, Affective Commitment as the mediating variable. The method used in this research is quantitative by distributing questionnaires. The technique of taking samples is purposive sampling. The sample used is BUMN employees for at least one year. The number of respondents obtained was 120 respondents. Software applications performed with Smart PLS. The results of the study indicate that by path analysis, the variable of Transformational Leadership towards OCB with the mediator variables of Motivation and Commitment was significant because the p-value level is below 0.05.

### Keywords

Transformational Leadership  
Motivation  
Affective Commitment  
Organizational Citizenship Behavior

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## Introduction

Business at this modern time is so fast. This change has an impact on very tight competition. Therefore, the company must have a strategy for maintaining the sustainability and existence of its business. To achieve this strategy's objectives, what needs to be done is to manage Human Resources (HR) as well as possible and optimally. HR is a company asset that

other companies cannot imitate. When HR can be appropriately managed, it can encourage an increase in the effectiveness and efficiency of a company [1]. HR has a role in ensuring the company can run productively and in harmony to achieve its goals.

Whatever the shape and purpose of the company, the vision that the company will achieve is for the benefit of human resources and running these operations, the mission is carried out by humans [2]. Therefore, HR is the key to achieving a competitive advantage. Companies need to determine strategies and policies in determining decisions, especially in HR. In operational activities, employees carry out their duties (job description). Not only in in-role but behaviour outside work is critical to support their responsibilities to run well [3]. It happens not in cooperative activities but also in the willingness of other employees to help with activities outside the team. Supporting the company's sustainability in achieving its goals by carrying out tasks requires a different role [4]. Therefore, OCB becomes important in activities in an organization or company.

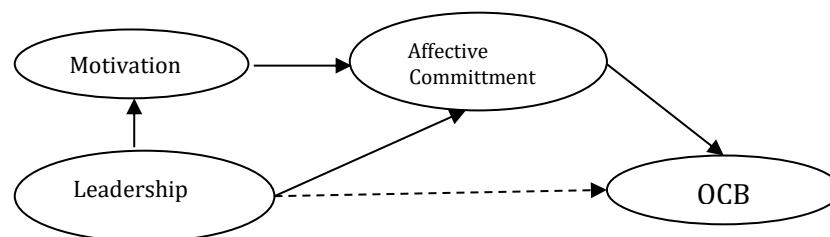
Employees involved in OCB behaviour manifest in helping colleagues work, not participating in unnecessary negative behaviour, obeying company rules or regulations and struggling to contribute to the company. Companies with employees like this can push the company to be superior to their competitors. Companies without OCB can quickly become fragile in competition [5].

Several studies reveal that transformational leadership has a significant positive relationship with OCB [6]. According to Ref. [5], transformational leadership can encourage subordinates with a sense of trust in their leaders. If the leader has a transformational style, it can make employees carry out extra-role work or outside their responsibilities. In addition, leadership can also encourage subordinates' motivation to carry out OCB. When employees are motivated to carry out their duties, they will commit to a company. Motivation is one of the driving forces for employees to carry out their duties. It can be a determinant of the level of productivity in the company. If an employee does not have a spirit of motivation, it can become an obstacle for the company in achieving its goals.

A well-embedded motivation will encourage an employee's commitment [7]. In addition, it is explained in Ref. [8] that the motivation that exists in employees is the driving force for increasing commitment. If employee motivation is inherent, it will encourage employee commitment to stay at a company. Tend to be an employee who commits to the organization so that in carrying out the work, they will feel that the work is part of their life. If the company encounters a problem, the employee will participate in finding a solution. Employees with high commitment will try as optimally as possible to provide the best performance for the company's sustainability. One will be willing to work outside formal

responsibilities (different roles) [9]. Through the commitment that has been embedded that is getting better, it is hoped that it will gain strength in showing good performance for the company.

From the explanation that has been explained, organizational citizenship behaviour (OCB) is a required behaviour in the company. Therefore, the researcher tries to find out and describe the OCB behaviour of employees, which is influenced by the variables of Transformational Leadership, Motivation and Affective Commitment owned by BUMN employees. In this study, there are several variables, such as the independent variable consisting of transformational leadership variables and affective commitment, the dependent variable is the OCB variable, and the mediating variable is the intrinsic motivation variable. The depiction is stated in Figure 1.



**Fig. 1.** Conceptual Model

According to Ref. [10], transformational leadership is a leadership approach that motivates followers to do more than expected, to continue to develop and grow, increase self-confidence, and put the interests of the unit or organization before their own. The previous research belonging to Ref. [11] results that transformational leadership has a positive relationship with affective commitment.

Research by Ref. [12] stated that affective commitment significantly influences OCB. In addition, there are also longer results, which also result that affective commitment significantly affects OCB [11]. Research of Ref. [11] mentions that existing transformational leadership positively relates to affective commitment and then positively affects OCB. There is not enough research on transformational leadership on affective commitment mediated by motivation. However, Ref. [13] stated that transformational leadership affects the level of employees' intrinsic motivation to be high. Then there are also the results of a reflection belonging to Ref. [14], which explains a positive relationship between intrinsic motivation and affective commitment. And this is all supported by the results of research belonging to Ref. [15], which results in transformational leadership affecting intrinsic motivation and intrinsic motivation involving affective commitment. The objectives of this research are:

1. To describe the effect of Transformational Leadership on Affective Commitment.

2. To describe the effect of Affective Commitment on OCB.
3. To describe the effect of Transformational Leadership on OCB mediated by Affective Commitment.
4. To describe the effect of Transformational Leadership on Affective Commitment mediated by motivation.

## **Method**

This type of research is quantitative and descriptive, using a questionnaire to collect data. According to Ref. [16], the method of collecting research data is by asking questions and statements both in oral form (interviews) and in writing (questionnaires) to respondents. In the data collection process, researchers used primary data collection, namely data collected by researchers directly from the object under study for the benefit of the survey concerned. In this study, researchers used direct data collection or primary data on the research object by distributing questionnaires to the respondents.

The population is the entire object whose characteristics will be used for research [16]. This study's population is all employees working in state-owned companies that will be used as research sites. The sample is part of the number and characteristics possessed by the population [16]. The number of samples used in this study was 120 people, using a standard error of 5% and a level of confidence or reliability of 95%. Thus, the sample was 5% of the total population.

The sampling technique used in this research is Non-Probability Sampling with a purposive sampling technique. The sampling technique with specific considerations and criteria is called positive sampling [16]. Researchers chose this technique because it has its concerns by selecting a population that is considered to be able to provide information, where the chosen respondents have terms and conditions, namely the length of time a BUMN employee. The number of samples in this study was 120 respondents. The basis for determining the number of samples is representativeness (the ability to represent the population), especially the number of populations that meet limited criteria.

Researchers collected data directly from respondents who filled out the questionnaire. The question or statement used is a closed questionnaire with a five-point Likert scale used to measure a person's attitude, opinion and perception from 1 (Strongly Disagree) to 5 (Strongly Agree) [16].

The purpose of the description of the variables is to see the description of each research variable based on the respondents' answers. The percentage of respondents' answers is in the form of distribution, so the general tendency of respondents' answers can be known—the following variables used in this study, as shown in Table 1.

**Table 1.** Questionnaire Instrument Rubric

| Variable   | Indicator  | Number of Items |
|--|--|-----------------|
| <b>Organizational Citizenship Behavior (OCB)</b> | 1. <i>Altruism</i> (Altruism)<br>2. <i>Courtesy</i> (Courtesy)<br>3. <i>Sportsmanship</i> (sportsmanship)<br>4. <i>Conscientiousness</i> (Accuracy)<br>5. <i>Civic Virtue</i> (Civil Policy) | <b>20</b>       |
| <b>Transformational leadership</b>               | 1. Charisma<br>2. Inspirational motivation<br>3. Intellectual Stimulation<br>4. <i>IndividualConsideration</i>   | <b>16</b>       |
| <b>Motivation</b>                                | 1. Intensity<br>2. Direction<br>3. Persistence   | <b>8</b>        |
| <b>Affective Commitment</b>                      | 1. Personal Characteristics<br>2. Structural Characteristics<br>3. Related Characteristics<br>4. Work Experience   | <b>8</b>        |

This study uses quantitative data analysis techniques using Partial Least Square (PLS). Partial Least Squares (PLS) analysis is a multivariate statistical technique that performs comparisons between multiple dependent variables and multiple independent variables. PLS is a variant-based SEM statistical method designed to solve multiple regression when specific data problems occur, such as small research sample sizes, missing values, and multicollinearity [18]. PLS is used in the analysis of this study because the relationship between variables is relatively complicated, so the PLS model is considered suitable for simultaneous testing. PLS analysis also aims to predict the effect of variable X on Y and explain the theoretical relationship between the two variables. PLS is a regression method that can identify factors that combine X as an explanatory variable and Y as a response variable.

The hypotheses of this research are:

1. H1: Transformational Leadership affects Affective Commitment.
2. H2: Affective Commitment has an impact on OCB.
3. H3: Transformational Leadership affects OCB mediated by Affective Commitment
4. H4: Transformational Leadership affects Affective Commitment mediated by Intrinsic Motivation.

## Result

### A. Data Processing

This research was carried out through a series of stages, starting from the preparation, implementation and data management stages. The initial phase of the researcher is to prepare by deepening the theory and identifying the problem to be studied, then guided by the lecturer

in conducting the stages of distributing questionnaires. During the implementation phase, the researcher examined instruments (validity and reliability) and hypothesis testing with a large sample of BUMN employees. Objects determined by BUMN employees in Indonesia, because of the pandemic, the subject is generalized. After this stage was complete, the researcher selected whether the item's construct was valid/ not. After the transfer, the data was collected, and then the online questionnaire data was transferred in the form of numbers to the Excel application. After collecting the data, all process data using the Partial Least Square application (PLS). Due to time constraints, the researcher did not check the previous small sample to see if the questionnaire used was valid and reliable. The measurement of validity and reliability was found at the same time by testing the hypothesis. In addition, due to the constraints of the time specified, this study did not re-test related items that were not valid.

## B. Data Analysis Results

Demographic characteristics of the respondents are shown in Table 2.

**Table 2.** Respondent Description

| Category           | Information            | Frequency  |
|--------------------|------------------------|------------|
| Gender             | Man                    | 57         |
|                    | Woman                  | 63         |
|                    | <b>Total</b>           | <b>120</b> |
| Age                | Less than 25 years old | 22         |
|                    | 26 - 30 years          | 30         |
|                    | 31 - 35 years old      | 38         |
|                    | 36 - 40 years          | 10         |
|                    | More than 40 years     | 20         |
|                    | <b>Total</b>           | <b>120</b> |
| Marital status     | Marry                  | 58         |
|                    | Not married yet        | 62         |
|                    | <b>Total</b>           | <b>120</b> |
| Last education     | SENIOR HIGH SCHOOL     | 11         |
|                    | D3                     | 18         |
|                    | S1                     | 54         |
|                    | S2                     | 35         |
|                    | S3                     | 2          |
|                    | <b>Total</b>           | <b>120</b> |
| Length of work     | Less than five years   | 25         |
|                    | Between 5 - 10 years   | 15         |
|                    | Between 11 - 15 years  | 25         |
|                    | old                    |            |
|                    | Between 16 - 20 years  | 25         |
| More than 20 years | 30                     |            |
| <b>Total</b>       | <b>120</b>             |            |

The results of the construct validity test can be known through the convergent validity test, including the loading and ave factor values. In addition, the discriminant validity test is seen in the ratio of the square root of ave. The reliability test found the importance of composite reliability. It is tested using the Smart PLS and construct validity test at this stage. This test is

done by looking at whether or not the correlation between the constructs is strong, indicators forming constructs, and weak relationships with others. Convergent validity, namely, the loading factor value is more than 0.7. There are two classifications to assess the outer model that meets the requirements of convergent validity: loading more than 0.7 and significant value less than 0.5. The questionnaire structure becomes KA3, KA4, KA5, KT10, KT11, KT12, KT13, KT14, KT15, KT16, KT5, KT6, KT7, KT8, KT9, M1, M6, M7, OCB11, OCB12, OCB13, OCB14, OCB15 and OCB2 Invalid. The underlying factor for the many invalid items is the possibility that the translated language provides different perspectives. In addition, respondents are probably bored working on the questionnaire because there are many statements.

Measuring an indicator using Cronbach Alpha and constructs is reliable. If the Cronbach Alpha is more than 0.70, it can be said that the construct is reliable. The test found that all variables gave a Cronbach Alpha value of more than 0.70. So it can be said that it is reliable and can be used for research.

### **C. Statistic test**

The R square test shows the level of the relationship between the dependent variable and the independent variable. The coefficient test in the study found that the correlation coefficient (R) was 0.251 for Transformational Leadership and Motivation. It means there is a positive but weak relationship between Transformational Leadership and Motivation. At the same time, other variables influence the remaining 0.749.

The correlation coefficient (R) is 0.63 between Transformational Leadership and Affective Commitment, which means there is a positive but weak relationship between the Transformational Leadership and Affective Commitment variable. At the same time, other variables influence the remaining 0.37. The correlation coefficient (R) between Transformational Leadership and OCB is 0.755. This result means that there is a positive but intense relationship between the variables of Transformational Leadership and the OCB variable. At the same time, other variables influence the remaining 0.245.

The hypothesis test determines the independent variable's effect on the related variable and its impact on the mediator variable. It was done by looking at the t-value on the path or path of the bootstrap output with SmartPLS. So that it can produce t-statistics of path coefficient and p-value to test the significance of the model that has been determined. The method we use with the t-test is to see the significance level. The path coefficient can be significant if the p-value is less than 0.05. It can be concluded that  $H_a$  is accepted, and  $H_0$  is rejected. On the other hand, if the p-value is more significant than 0.05, then  $H_a$  is rejected, and  $H_0$  is accepted (see Table 3).



**Table 3.** Hypothesis Test Results

|                          | Original<br>Sample<br>(O) | Sample<br>Mean<br>(M) | Standard<br>Deviation<br>(STDEV) | T<br>Statistics<br>( O/STDEV ) | P Values |
|--------------------------|---------------------------|-----------------------|----------------------------------|--------------------------------|----------|
| Commitment Leadership→   | 0.712                     | 0.703                 | 0.072                            | 9.846                          | 0.000    |
| Motivational Leadership→ | 0.501                     | 0.526                 | 0.097                            | 5.15                           | 0.000    |
| OCB Leadership→          | 0.195                     | 0.187                 | 0.086                            | 2.279                          | 0.023    |
| OCB Commitment→          | 0.708                     | 0.714                 | 0.078                            | 9.062                          | 0.000    |
| Commitment Motivation→   | 0.145                     | 0.153                 | 0.069                            | 2,092                          | 0.037    |

By using Smart PLS, the previously hypothesized results can be obtained. In this case, using bootstrap. So that the following effects can be obtained:

1. Hypothesis 1: The Effect of Transformational Leadership on Affective Commitment. Hypothesis 1 test results show H1 Accepted, which explains the effect of transformational leadership on affective commitment by delivering the path coefficient value of 0.712. While the significance value is 0.00, which means less than 0.05. In addition, it can be concluded that transformational leadership has a positive influence on affective commitment
2. Hypothesis 2: Effect of Affective Commitment on OCB. The results of testing Hypothesis 1 show that H2 is accepted, which explains the influence of affective commitment on OCB by showing the path coefficient value of 0.708. At the same time, the significance value is 0.00, which means less than 0.05. In addition, affective commitment has a positive relationship with OCB.
3. Hypothesis 3: Effect of Transformational Leadership on OCB mediated by Affective Commitment. Through the mediation test with PLS, it was found that H3 was accepted. These results explain that affective commitment can be a mediating variable or a mediator between transformational leadership variables on OCB. In path analysis, it can be said that affective commitment is a Partial Mediation between transformational leadership variables on OCB. Based on the test, transformational leadership to OCB is 0.23 (significant) and transformational leadership to affective commitment is 0.000 (significant) and Affective commitment to OCB is 0.000 (significant).
4. Hypothesis 4: The Effect of Transformational Leadership on Motivation-mediated Affective Commitment. Through the mediation test with PLS, it was found that H4 was accepted. These results explain that motivation can be a mediating variable or a mediator between the variables of transformational leadership and affective commitment. In path analysis, it can be said that motivation is a Partial Mediation between the variables of transformational leadership and affective commitment. Based on the test, transformational

leadership on affective commitment is 0.000 (significant), transformational leadership on motivation is 0.000 (significant), and motivation on affective commitment is 0.000 (significant). These results show that motivation positively influences the mediating variable of transformational leadership on affective commitment.

## **Discussion**

### **A. Hypothesis 1: The Effect of Transformational Leadership on Affective Commitment**

The results of hypothesis testing between the variables of Transformational Leadership and Affective Commitment show a significant level of 0.000. Thus it is stated that the Transformational Leadership variable has a positive and significant effect on Affective Commitment employees. It means that the better the Transformational Leadership in an organization, the better the behaviour of the Affective Commitment of its employees. On the other hand, the quality of Transformational Leadership is getting worse, and the Affective Commitment of its employees is getting worse.

Ref. [19] found that Transformational Leadership has a positive and significant effect on Effective Commitment. There is also the opinion of Ref. [11], which also mentions that the transformational leadership style has a positive relationship with the level of affective commitment. It shows that when employees feel the existence of good Transformational Leadership from the leadership towards the work and subordinates they do, then the employee will work optimally in completing his work, to be motivated to stay at the company. Employees are encouraged mainly by what their boss gives them, influenced by factors such as Charisma, Inspirational Motivation, Intellectual Stimulation, and Individual Consideration.

### **B. Hypothesis 2: The Effect of Affective Commitment on OCB**

Based on the test results, it was concluded that the Affective Commitment variable had a significant effect on OCB. It means that the higher the employee's affective commitment, the better the OCB. OCB here in the form can help colleagues in work to lead to efficiency in work. It is supported by research by Ref. [11], which results in a study of a significant relationship between affective commitment and OCB. It indicates that employees who have close emotional closeness to their organization do not necessarily have OCB behaviour among employees.

### **C. Hypothesis 3: The Effect of Transformational Leadership on OCB mediated by Affective Commitment**

The test results show that transformational leadership on OCB mediated by affective commitment has a significant effect. It follows the research results belonging to Ref. [11], which resulted in the relationship between transformational leadership and OCB by mediating affective commitment. It shows that no matter how good an employee's OCB is. It is determined by the level of affective commitment, which is driven by transformational leadership. It can

later result in different roles for employees, where things such as charisma, inspirational motivation, intellectual stimulation and individual consideration of a leader motivate someone so that they can make personal affective commitments a shared commitment.

#### **D. Hypothesis 4: The Effect of Transformational Leadership on Affective Commitment Mediated by Intrinsic Motivation**

The test results show the effect of Transformational Leadership on Affective Commitment mediated by Intrinsic Motivation. It is under the results of the study belonging to Ref. [15], which states that intrinsic motivation mediates between transformational leadership and affective commitment. Where this can be interpreted if their leaders can set a good example, this can motivate employees to work better and believe in themselves to produce satisfying work assignments.

#### **Conclusion**

The motivation variable has a positive and significant influence on Transformational Leadership. The Affective Commitment variable has a positive and significant effect on OCB. Affective commitment can mediate transformational leadership variables on OCB. So it can be said that affective commitment is Partial Mediation. Motivation has a positive and significant influence as a mediating variable between the effect of transformational leadership on Affective Commitment. It is evidenced by the acquisition of a significant value between Transformational Leadership and Affective Commitment. So it can be said that motivation becomes a mediation called Partial Mediation.

In this study, only transformational leadership, motivation and affective commitment were examined OCB. Many other factors can theoretically affect performance. Therefore, further research must be conducted on other factors that influence OCB that the authors did not investigate. This research will be more comprehensive if it is equipped with data about compensation practices in the research company and one of the motivating factors for employees to work more optimally. Regarding the OCB behaviour of employees, it is appropriate to provide facilities or containers that can accommodate all the aspirations of its members so that it is expected to reduce the attitude of complaining to co-workers.

#### **Conflict of Interest**

Authors declare that there is no conflict of interest.

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