

Icon-LBG 2013

THE FIRST INTERNATIONAL CONFERENCE
ON LAW, BUSINESS AND GOVERNANCE 2013

22, 23, 24 October 2013
Bandar Lampung University (UBL)
Lampung, Indonesia

PROCEEDINGS

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PREFACE

The Activities of the International Conference are in line and very appropriate with the vision and mission of Bandar Lampung University (UBL) to promote training and education as well as research in these areas.

On behalf of the First International Conference on Law, Business and Governance (Icon-LBG 2013) organizing committee, we are very pleased with the very good response especially from the keynote speaker and from the participants. It is noteworthy to point out that about 67 technical papers were received for this conference.

The participants of the conference come from many well known universities, among others : International Islamic University Malaysia, Utrech University, Maastricht University, Unika ATMA JAYA, Universitas Sebelas Maret, Universitas Negeri Surabaya, Universitas Jambi (UNJA), Diponegoro University, Semarang, Universitas 17 Agustus 1945 Jakarta, Universitas Bandar Lampung, Universitas Andalas Padang, University of Dian Nuswantoro, Semarang, Universitas Terbuka, Universitas Airlangga, Bangka Belitung University, President University, Tujuh Belas Agustus University Jakarta, International Business Management Ciputra University, Surabaya, University of Indonesia, Business School Pelita Harapan University, STIE EKUITAS, Bandung, STAN Indonesia Mandiri School of Economics Bandung, Lampung University.

I would like to express my deepest gratitude to the International Advisory Board members, sponsor and also to all keynote speakers and all participants. I am also gratefull to all organizing committee and all of the reviewers who contribute to the high standard of the conference. Also I would like to express my deepest gratitude to the Rector of Bandar Lampung University (UBL) who give us endless support to these activities, so that the conference can be administrated on time

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THE EFFECT OF JOB SATISFACTION AND ORGANIZATIONAL JUSTICE ON *ORGANIZATIONAL CITIZENSHIP BEHAVIOR* WITH ORGANIZATION COMMITMENT AS THE MODERATOR

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Abstract

This study was conducted to determine the influence of job satisfaction and organizational justice on officer's organizational citizenship behavior at Regional Office of the Directorate General of Taxes of Bengkulu and Lampung with organizational commitment as moderator. The study sample of 158 officers was taken by simple random sampling technique. The research data were obtained by using scale methods and were analyzed by Structural Equation Modeling (SEM). The research results showed: the empirical models influence job satisfaction and organizational justice on organizational citizenship behavior (OCB) with the organizational commitment as moderator which fits with the theoretical model, job satisfaction directly has impact on organizational citizenship behavior, organizational justice has a direct impact on organizational citizenship behavior, organizational commitment has a direct impact on organizational citizenship behavior, job satisfaction has impact on organizational citizenship behavior through organizational commitment as a moderator, and organizational justice does not have impact on organizational citizenship behavior through organizational commitment as moderator.

Keywords: Job Satisfaction, Organizational Justice, Organizational Citizenship Behavior, Organizational Commitment

1. INTRODUCTION

National development can run well if it is supported by adequate budget from the government. Therefore to fulfill the need of the budget, the government income from many sectors has to be increased from time to time. One of the sectors of the government income is tax. Tax contribution to government budget increased from year to year. In 2000, the tax contribution was about 44.9 %, in 2001 was about 52.2 % and in 2002 was about 58.5% (Chaizi Nasucha, 2004). In 2008 the government income ratio of tax was 65% and in 2009 was about 71%.

In line with the need of the country development which increases from year-to-year, the target of government income from tax also needs to be increased. The target budget in 2010 was Rp.661.498 trillion (www.detikfinance.com) and in 2011 was Rp 839.9 trillion, and in 2014 was Rp 1.200 trillion. (www.okezone.com).

Tax is the backbone of the government revenue; therefore, the Directorate General of Taxes (DGT) as an institution that has the responsibility to collect tax has to work hard to attain the government set target. One of the steps of the Directorate General of Taxes to increase its performance is by modernizing the tax system. But the real condition shows that the performance is not yet optimal. The other indicator shows that the government target is not attained. The performance of the DGT which was not yet optimal was also affected by the staff and human resources who do not perform well so that DGT can not attain the government target.

The performance of DGT which is not optimal shows that the staff as human resources are also not optimal yet. If it is seen from the organization aspect, one of the factors is the staff behaviour which does not support the organization. This negative behaviour is contradictory with the organizational citizenship behaviour (OCB) as stated by Alotaibi (2001) that OCB is extra-role behaviour. OCB is the willingness of the staff to act beyond their role to advance the organization. OCB which is also called pro social behaviour, according to Katz and Kahn (in Myfield & Taber, 2010), is a vital component for the the organization to survive and to be effective. Behaviour which shows among others strive to protect the

organization, to improve and train the staff to be responsible to the organization, and to create the atmosphere to support the organization. Those behaviours are really needed to make the organization grow and develop well.

The existence of OCB in an organization is very dynamic and fluctuative. In certain time, the condition might increase and in others it might decrease. This might happen because the condition of OCB depends on other effected factors . Theoretically and empirically what has significantly influenced OCB is job satisfaction, organizational justice and organizational commitment. From the three factors above, the organizational commitment can become a moderator factor for the other two factors towards OCB. This might happen because OCB is affected by the organizational commitment. Jahangir, Akbar and Begum (2006) showed that the organization commitment significantly affected OCB. This means that without the support and enforcement of organizational commitment, OCB will be very difficult to be carried out by the staffs. This topic is interesting to be studied with the focus on the effect of job satisfaction and organizational justice towards OCB with the organizational commitment as moderator at Regional Office of the Directorate General of Taxes in Bengkulu and Lampung.

The research questions in this study are:

1. Does the theoretical model of job satisfaction and organizational justice toward OCB with the organizational commitment as moderator fit with the empirical data?
2. Does job satisfaction have an effect on OCB?
3. Does organizational justice have an effect on OCB?
4. Does organizational commitment have an effect on OCB?
5. Does job satisfaction have an effect on OCB with the organizational commitment as moderator?
6. Does the organizational justice have an effect on OCB with the organizational commitment as moderator?

2. THEORY

Organ (in Foote & Tang, 2008) explains that OCB is a behaviour based on voluntary basis and can not be forced on job limits and does not formally accept reward, but is able to give contribution to the development of productivity and effectiveness of organization.

Organ (in Tschannen-Moran, 2003) states that OCB was implemented in some aspects, namely:

- a. *Altruism*; the trait of unselfish concern for the welfare of others, for example helping other new staff and providing time for other staff members, also giving contribution toward efficiency based on individual performances.
- b. *Conscientiousness*; the trait of showing care and precision, for example the efficiency of using time and high attendance is the contribution to the efficiency either individually or in group.
- c. *Sportsmanship*; the trait of sportive and positive thinking, for example avoiding unnecessary complaints by optimizing the total amount of time that is used for constructive efforts in organization.
- d. *Courtesy*; the trait of being polite and obedient, for example giving a warning letter, or informing in advance , and forwarding the information to staff and to help avoid problems and maximizing the use of time.
- e. *Civic virtue*; the trait of being wise or being in a good membership, for example serving the committee, doing some extra jobs eventhough are not obliged to help give good image to organization and giving services for the sake of organization.

Organization Commitment

Newstrom (2007) states that the organizational commitment is one level or degree of staff self-identification with organization and willingness to continue active participation in organization. Mowdey, Porter dan Steers (dalam Slocum & Don Hellriegel, 2007) states that the organizational commitment is the strength of an employee's involvement in the organization. This is the reason why that organizational commitment is the employee's strength to identify his involvement in the organization.

Meyer and Allen (in Luthans, 2008) identifies three aspects of organizational commitment. First, an effective or emotional commitment is the attachment to the organization of strongly-committed individual who identifies his involvement and enjoys his membership in the organization. Therefore, a staff who has a strong affective commitment will identify himself by being actively involved in the organization and enjoys his membership in the organization. Second, normative commitment is related to the employee's feeling of obligation to remain with the organization. A staff who has a high normative commitment will remain in the organization because they ought to do that. Third, rational commitment is related to a tendency to engage in consistent lines of activity based on individual recognition of the cost

associated with discontinuing the activity. This rational commitment relates with the commitment which is based on the employee's perception of the loss he may acquire if he discontinues working in the organization.

Job satisfaction

According to Schultz and Schultz (2006), job satisfaction is positive and negative feelings and attitudes about our jobs. This means that job satisfaction is positive and negative feeling or attitudes toward job. Nelson and Quick (2006) define the job satisfaction as a positive or happy emotional condition that emerges from job appraisal or job experience.

According Luthans (2008), there are three aspects generally accepted for the job satisfaction. First, job satisfaction as an emotional reaction to job situation. Second, job satisfaction is often affected by how job results attained can fulfil or exceed expectation. Third, job satisfaction represents some related attitudes. The three aspects above can be elaborated into five job satisfaction aspects, namely: the job itself, payment, promotion opportunity, controlling, and work partners. On the other hand, Spector (1997) identifies nine elements of job satisfaction, namely: (a) wage; satisfaction with wage and its increase ; (b) promotion; satisfaction with promotion opportunity; (c) controlling; satisfaction with someone's tight controlling; (d) extra financial compensation; satisfaction with the extra financial ompensation; (e) reward; satisfaction with the reward (not always money) which is given for good job; (f) job condition; satisfaction with the regulation and procedure; (g) work partners; satisfaction with work partners; (h) job characteristics; satisfaction with job characteristics; (i) communication; satisfaction with the communication in organization.

Organizational Justice

According to Greenberg and Baron (2003), organization justice is a personal perception on justice in organization which encompasses on the perception on how the decision related to the distribution of profitand perceotion of justice on the output itself. According to Schultz and Schultz (2006), organization justice is hoe the staff feel the justice itself given by the company. Muchinsky (2000) define the organization justice as a justice given by people in organization. Ivancevic et al (2005) state that organizational justice as how extent an individual feel treat justice in his job place.

Dittret (in Gordon, 1993) suggested seven dimension of organizational justice/ fairness, namely: regulation of salary , salary administration; job place; salary level; administration of regulation; job distribution; and freedom. Wat & Shaffer (2005:406), organizational justice encompass three construct dimension, namely distributive justice, procedural justice and interactional justice. Aamodt (2007:344) also state the same things tha the organizational justice has three forms. First, distributive justice, the justice that felt based on actual decision by organization. Second, procedural justice, namely the jstice that feel based on methods that used up to decision attained. Third, interactional justice, namely a justice that felt based on interpersonal relationship.

Relevant Research and Research Model

Gunlu, Aksarayli and Percin (2009) conducted research about the effect of job satisfaction on organization commitment. The research subjects were hotel managers in Turki and was analyzed by using regression. To measure the organization commitment used three dimensions commitment of Meyer and Allen's, namely commitment normative, affective and rational. While for job satisfaction used Minnesota Satisfaction Questionnaire (MSQ) scale which encompass three dimension, namely intrinsic, extrinsic, and general reinforcement. The results shows that job satisfaction has a significance relationship with the normative and affective commitment. The research by Lam and Zang (2003) with the subject from food industries in Hongkong also shows that the job satisfaction factors as job characteristics, trining and development, reward and justice has a significant relationship with the staff commitment.

The research about job satisfaction to OCB was conducted by Foote and Tang (2008). The subjects of research are from the staff of international manufacturing company in the fiels of planning which are based in Pennsylvania, rural Kentucky, and Coastal Mississippi. The sample were 242 staffs. The results shows that there is a significant relationship job satisfaction and OCB. The relationship of job satisfaction and OCB was moderator by team commitment. The research conducted by Gonzalez and Garazo (2005) in Hotel Galicia, Spain the results shows that job satisfaction has a significant relationship with OCB. The same results also shows by Chiu and Chen (2005), they research on mechanical and administrative staffs at electronic company. The results shows that intrinsic job satisfaction has significant relationship with OCB.

The research about the relationship between organizational justice and commitment among others done by Leow and Khong (2009) with the research subject are junior auditors with 1 and 3 years experiences at the audit organization in Penang, Malaysia. The results shows that the distributive justice, procedural justice and interactional justice has a significant relationship with the affective and normative commitment. The research conducted by Olkkonen and Lipponen (2006) which shows that the distributive justice, procedural justice and interactional justice has a significant relationship with the identification toward organization which is as one of the indicators of organization commitment. Arif Hassan (2002) in his research shows that organizational justice was seen based on the dimension of procedural justice and distributive justice has a significant relationship with the organization commitment.

The research about the relationship between organizational justice and organization commitment done by Moorman, Niehoff and Organ (1993). The research applied at the television staff and managers with the total number of staff about 1500 people and managers about 230 managers. To measure the organizational justice use the measure of justice procedures, while the organization commitment used commitment components from Meyer and Allen's namely normative commitment, affective and continues. The results shows that justice procedure has a significant relationship with the affective commitment. Research done by Desivilya, Sabag and Ashton (2006) shows that justice interactional is one of the dimension of organizational justice has a significance relationship with OCB.

The research about the relationship organization commitment with OCB among others done by Jahangir, Akbar and Begum (2006). The research applied to middle class staff at private bank in Bangladesh with the total number of response about 195. The research shows that organization commitment has significant effect on OCB. The result also supported by the research of Feather and Reuter (2004) where the research shows that the organization commitment has a relationship with OCB.

Based on the research results above, we can develop a theoretical model as follows:

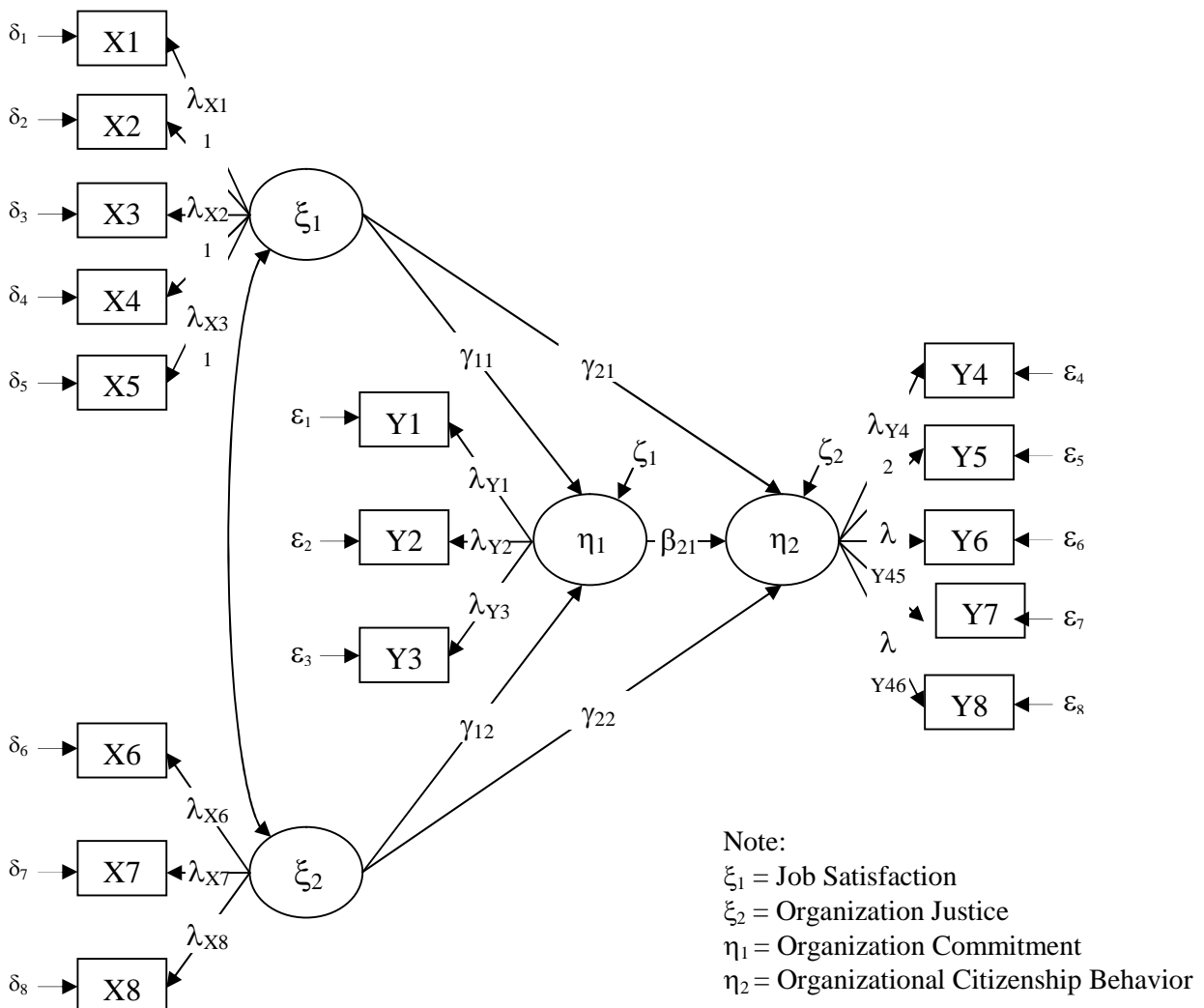


Figure 1: Theoretical Model

3. RESEARCH HYPOTHESES

In line with the model above, the research hypotheses are as follows:

1. The theoretical model which consists of the variables of job satisfaction and organization justice with the moderator of organization commitment can be used to predict and explain the *organizational citizenship behavior* behavior.
2. There is an effect of job satisfaction on *organizational citizenship behavior*.
3. There is an effect of organization justice on *organizational citizenship behavior*.
4. There is an effect of organization commitment on *organizational citizenship behavior*.
5. There is an effect of job satisfaction on *organizational citizenship behavior* with the moderator of organization commitment.
6. There is an effect of organization justice on *organizational citizenship behavior* with the moderator of organization commitment.

4. RESEARCH METHODS

The subjects of this research are the staffs of the Regional Office of the Directorate General of Taxes Bengkulu and Lampung, the total staffs are 621 people, and the sample was taken based on the Bartlett Table, Kotrlik & Higgins (2001) at $\alpha = 0,01$ is 158 people. The sample was taken by simple random sampling. The data was collected by using scale methods, questionnaire containing questions with some alternative answers. The questionnaire was tested to see its validity and reliability before used. The data analysis used *Structural Equation Modelling* (SEM) and the calculation used LISREL.

5. RESULTS

Data analysis using LISREL presented in the model and path coefficient and t test is described as follows:

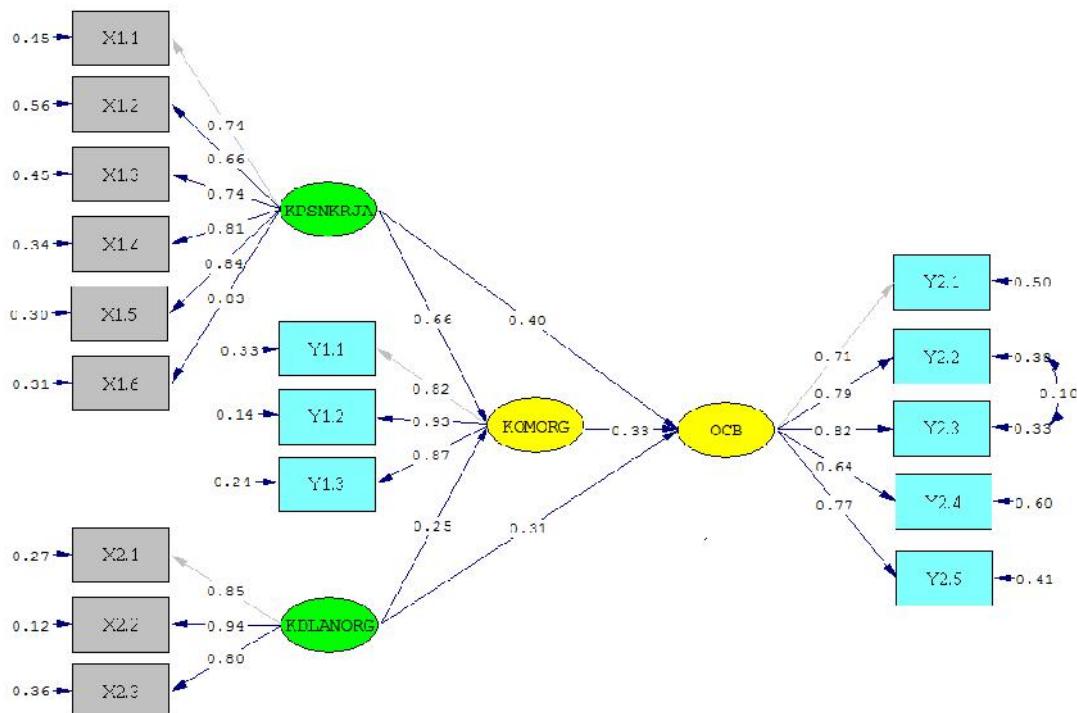


Figure 2: Path Coefficient

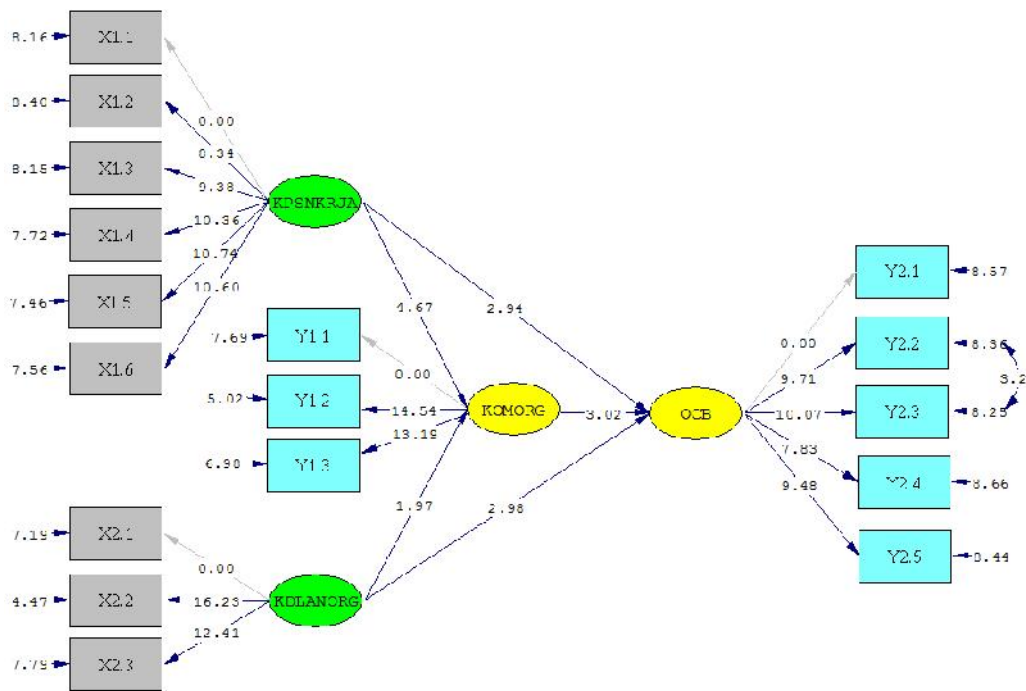


Figure 3: t-Test

Testing of the Model Fit

The indexes to test the fit of the model are given below:

Tabel 1. Testing of Model Fit

| No | Indexes | Standard Value | Value | Conclusion |
|----|----------------|----------------|-------|--------------|
| 1 | P (χ^2) | > 0,05 | 0,00 | Not Fit |
| 2 | GFI | > 0,90 | 0,84 | Marginal Fit |
| 3 | AGFI | > 0,90 | 0,79 | Not Fit |
| 4 | NFI | > 0,90 | 0,97 | Good Fit |
| 5 | NNFI | > 0,90 | 0,98 | Good Fit |
| 6 | CFI | > 0,90 | 0,98 | Good Fit |
| 7 | IFI | > 0,90 | 0,98 | Good Fit |
| 8 | RFI | > 0,90 | 0,98 | Good Fit |

From the 8 indexes, there are two categories do *not fit* with (P (χ^2) and AGFI), one index is in category of marginally fit (GFI), and five indexes are in category of *good fit* (NFI, NNFI, CFI, IFI, and RFI). From the findings, it can be concluded that the empirical model of the effect of job satisfaction and organizational justice to *organizational citizenship behavior* with the commitment organization fits with the theoretical model.

The effect of job satisfaction on OCB

The direct effect of job satisfaction on OCB (γ_{21}) is 0,40. The path coefficient is positive and it shows that the effect is linear. It means that high job satisfaction will increase OCB. Moreover, t- value is 2.94 and t-table with df=156 is 1.96. This means that job satisfaction has a direct effect to OCB.

The effect of organizational justice on OCB

The direct effect of organizational justice on OCB (γ_{22}) is 0,31. The path coefficient is positive which shows that the effect is linear. This means that well-perceived organizational justice will increase OCB. t- value is 2.98 and t-table with df=156 is 1.96. The organizational justice has a direct effect to OCB.

The effect of Organizational Commitment on OCB

The direct effect of organization commitment on OCB (γ_{21}) is 0,33. The path coefficient is positive and it shows that the effect is linear. t- value is 3.02 and t-table with df=156 is 1.96. So, organization commitment has direct effect to OCB. It means that high organization commitment will increase OCB.

The effect of job satisfaction on OCB through Organization Commitment

The direct effect of job satisfaction on OCB through organization commitment ($\gamma_{21.1}$) is 0,22. The path coefficient is positive and it shows that the effect is linear. It means that high job satisfaction will increase organization commitment and finally affects OCB. t- value is 2.65 and t-table with $df=156$ is 1.96. So the organization commitment will be a moderator for the effect of job satisfaction on OCB.

The effect of organizational justice on OCB through Organization Commitment

The direct effect of job satisfaction on OCB through organization commitment ($\gamma_{22.1}$) is 0,08. The path coefficient is positive, so it shows that the effect is linear. It means that well-perceived organizational justice will increase organization commitment and finally affects OCB. It is shown that t- value is 1.63 and t-table with $df=156$ is 1.96. So the null hypothesis is not rejected. The organization commitment is not a moderator for the effect of organizational justice on OCB.

6. CONCLUSION

From the result of the data analyzed, there are some conclusions as follows:

1. The test of the model shows that most of the indexes are categorised as *good fit* which means that the empirical model of the effect of job satisfaction and organizational justice on OCB with the organization commitment moderator fits with the theoretical model.
2. The job satisfaction has direct effect on OCB. The result shows that if job satisfaction is high, OCB will be high too.
3. The organizational justice positively affects OCB. This indicates that if the organizational justice is perceived as good, OCB will increase.
4. Organization commitment has direct effect on OCB. The finding shows that if the organization commitment is high, OCB will increase.
5. The job satisfaction has an effect on OCB through organization commitment as moderator. The result shows that if job satisfaction is high this will increase the organization commitment and finally will have an effect to increase OCB.
6. The organizational justice through has no effect on OCB through organization commitment as moderator. This finding means that the existence of organization commitment does not strengthen the effect of organizational justice on OCB.

Recommendations

- a. Theoretically, the theoretical model of this research is a combined model of previous researchers which have already been proven fit so that it can be a valid reference model to develop OCB of staffs. In addition, next research is needed to enhance the model by increasing some other factors besides those used in this research to influence OCB.
- b. Practically, Regional Office of the Directorate General of Taxes of Bengkulu and Lampung in developing OCB of their staffs can apply some strategic approaches of job satisfaction and organizational justice through byconsidering the related aspects. Moreover, the managers have to realize that the job satisfaction and organizational justice are very important to increase the organization commitment of staffs to positively contribute to OCB so that the managers must have some efforts to attain the job satisfaction and organizational justice. At the same time, the organization commitment need to be internally nurtured and increased by the staffs. Also they have to have a realistic view that the organization is a place for them to work and to live so that their existence should be developed continuously.

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