

The Effect of Organizational Citizenship Behavior and Good Corporate Governance on Employee Performance During the Covid-19 Pandemic (Case Study of Panin Dai-ichi Life Timor Branch)

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ABSTRACT

This study aims to determine whether Organizational Citizenship Behavior and Good Corporate Governance have significant effect on Employee Performance at Panin Dai-ichi Life Timor Branch. This study uses quantitative data methods and the data source is primary data. The population in this study are all employees who worked at Panin Dai-ichi Life Timor Branch. The sample in this study are permanent employees who work at Panin Dai-ichi Life Timor Branch in total of 30 respondents using purposive sampling methods. Data analysis and testing consist of validity test, reliability test, descriptive statistics, the classical assumption test, multiple regression analysis, partial hypothesis testing (T test) and simultaneous hypothesis testing (F test), and coefficient of determination test. The results of this study indicate that Organizational Citizenship Behavior has a partially significant effect on employee performance with a calculated T-count of $2.659 > T\text{-table } 2.048$. Good Corporate Governance has a partially significant effect on employee performance with a calculated T-count of $4.423 > T\text{-table } 2.048$. Organizational Citizenship Behavior and Good Corporate Governance simultaneously have a significant effect on employee performance with a calculated F-count of $40.741 > F\text{-table } 3.35$ and a regression coefficient value of 73.3%.

Keyword: Corporate, Governance, Employee Performance, Organizational, Citizenship, Behavior

INTRODUCTION

Covid-19 pandemic has had a huge impact on many aspects in our lives, one of which greatly affected is in the health sector. The rise of Covid cases makes employee performance decline due to a lot of pressure, such as employee's unfit condition, and working overtime to meet work deadlines. Employee performance is a very important aspect in a company since performance is a feeling of willingness that makes a person able to work more effectively and efficiently thus produce better results. High employee performance will certainly have good impacts on the company where the employee works.

One of the factors that is able to increase employee performance is the presence of sympathy, empathy and the feeling of mutual help among fellow employees of the company. As example is the existence of Organizational Citizenship Behavior, which is employee's initiative behavior to contribute to the achievement of organizational success and to help the performance of the company and other employees. Employees who develop Organizational Citizenship Behavior will feel happy and comfortable in their work environment. It is hoped that the presence of Organizational Citizenship Behavior will increase the employee performance.

Employee performance can also be improved by applying the principles of Good Corporate Governance, namely the principles applied by a company to improve employee performance by managing and supervising relationships among employees with the aim of increasing company value. Employees who have successfully implemented this principle will always provide the most maximum service to customers and will also pay attention to the interests of stakeholders. It is hoped that with employees who consistently apply the principles of Good Corporate Governance, employee performance can also increase.

LITERATURE REVIEW

Mangkunegara (2013:67) infers that employee performance is the result of a person's work in quality and quantity that has been achieved by employees in carrying out their duties according to the responsibilities given. Companies that have employees with good and optimal performance will more easily and quickly achieve their company goals. According to Robbins (2016:260), indicators of employee performance are:

- a. Work quality
- b. Work quantity
- c. Punctuality
- d. Effectiveness
- e. Independence

Anwar (2021:35) states that organizational success depends on the inputs of ideas, innovation, and creativity from employees. According to Kusumajati (2014: 62), Organizational Citizenship Behavior is the behavior and attitude that benefit the organization that cannot be grown on the basis of formal role obligations or in the form of contracts or re-compensation. For example, helping coworkers to lighten their workload, taking less breaks, carrying out unsolicited tasks, and helping others to solve their problems. According to Herminingsih (2012:128), indicators of Organization Citizenship Behavior are implemented in 5 forms of behavior, namely:

- a. Altruism
- b. Conscientiousness
- c. Sportsmanship
- d. Courtesy
- e. Civic Virtue

According to Hendro (2017:98), Good Corporate Governance is a set of regulations and efforts to improve systems and processes in managing the organization by regulating and clarifying the relationships, authorities, rights and obligations of all stakeholders. Good Corporate Governance indicators as referred to in the Decree of the Minister of State-Owned Enterprises Number: KEP-117/M-MBU/2002 Chapter II article 3 include:

- a. Transparency
- b. Independence
- c. Accountability
- d. Responsibility
- e. Fairness

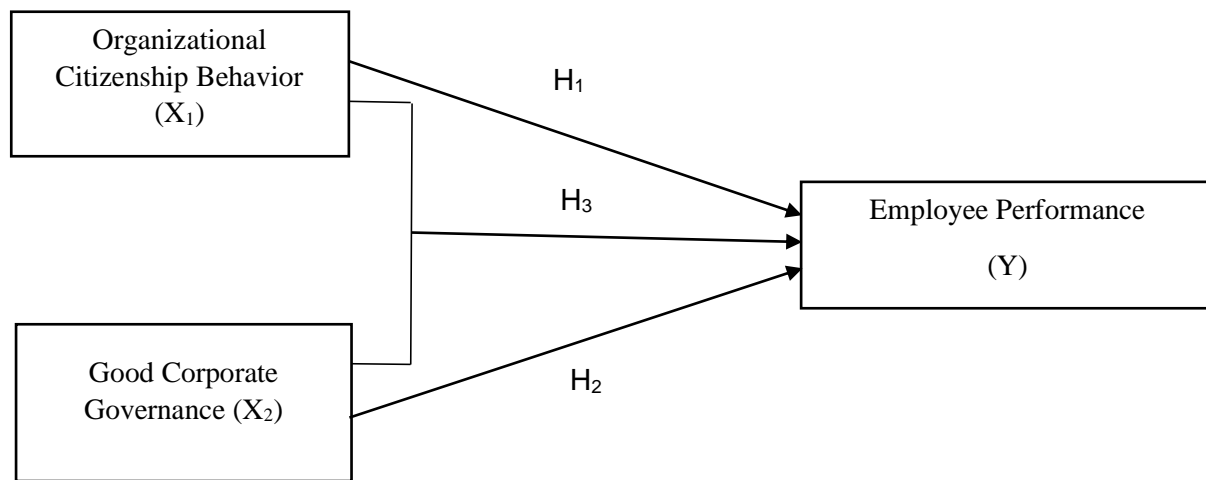


Figure 1. Framework

The hypotheses in this study are:

H₁: Organizational Citizenship Behavior has a significant effect on employee performance.

H₂: Good Corporate Governance has a significant effect on employee performance.

H₃: Organizational Citizenship Behavior and Good Corporate Governance have a significant effect on employee performance.

RESEARCH METHOD

This study will be conducted at Panin Dai-ichi Life Branch Office on Timor Street Block H No.21-22, Kel. Gang Buntu, Kec. Medan Timur, Medan City, 20231 starting from September 1st to 20th, 2022. This study is conducted using a quantitative method by distributing online questionnaires via google form containing questions related to research variables with Likert measurement scale with a scale of 1-5.

Sources of data from this study are primary data. The population in this study are all of the employees who worked at Panin Dai-ichi Life Timor Branch with the sum of 257 employees. Data in this study are collected using purposive sampling technique. The sample in this study are 30 respondents of permanent employees at Panin Dai-ichi Life Timor Branch.

Data analysis and testing consists of:

1. Validity Test

According to Priyatno (2018:21), the validity test is used to find out how accurate an item is in measuring what it wants to measure. The significance test was carried out with the r table criteria at a significance level of 0.05 with a 2-sided test. If the value is positive and the value $r \text{ count} > r \text{ table}$, the item can be declared valid. If the value of $r \text{ count} < r \text{ table}$, the item is declared invalid.

2. Reliability Test

According to Priyatno (2018:25), the reliability test is used to determine the reliability or consistency of measuring instruments that usually use questionnaires. Sugiyono (2017:130) states that the criteria for a study declared to be reliable is by using the Cronbach's Alpha technique in which the Cronbach's Alpha value should be greater than 0.6.

3. Descriptive Statistics

According to Sujarweni (2015:29), the descriptive statistics are data processing to describe or provide an overview of the object under study through sample or population data. The data that is processed in descriptive statistics is only one variable. Descriptive statistics can produce tables, graphs or diagrams.

4. Classic Assumption Test

a. Normality Test

According to Priyatno (2018:130), the statistical normality test be conducted using One Kolmogorov Smirnov method, the test criteria is if the significance value is > 0.05 , then the data is normally distributed. On the other hand, if the significance value is < 0.05 , then the data is not normally distributed.

b. Multicollinearity Test

According to Priyatno (2018:134), a good regression model should not have a perfect or near perfect correlation among the independent variables. The multicollinearity test method commonly used is by looking at the Tolerance value and Variance Inflation Factor (VIF) value in the regression model where the VIF value is less than 10 and has a Tolerance number above 0.1.

c. Heteroscedasticity Test

According to Ghazali (2018: 120), the heteroscedasticity test aims to test whether the regression model has an inequality of variance from one observation residual to another. Heteroscedasticity testing can be conducted using a Scatterplot graph.

5. Multiple Linear Regression Analysis

According to Priyatno (2018: 107), the multiple regression analysis is an analysis used to determine whether there is a partial or simultaneous significant effect between two or more independent variables on one independent variable with the following equation:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Information :

Y = Employee Performance (dependent variable)

X₁ = Organization Citizenship Behavior (independent variable)

X_2 = Good Corporate Governance (independent variable)

a = Constant

b_1, b_2 = Regression coefficient

e = Error Percentage (5%)

6. Hypotheses Test

a. T test

According to Priyatno (2018:121), the T test is used to find out whether the independent variable has a partially significant effect on the dependent variable with a significance level of 0.05 with a two-way test.

b. F test

According to Priyatno (2018:121), the F test is used to determine whether the independent variables simultaneously has a significant effect on the dependent variable with a significance level of 0.05.

c. Coefficient of Determination Test

According to Herlina (2019:140), the coefficient of determination test is used to determine the influence magnitude of the independent variable (X) together on the dependent variable (Y), it is to say that the smaller the value of the coefficient of determination means the influence of the independent variable (X) on the dependent variable (Y) is getting weaker. On the other hand, if the coefficient of determination is getting closer to 1, then the influence of the independent variable on the dependent variable is getting stronger.

RESULT

Table 1. Validity Test Results

No.	R count	R table	Description
X1.1	0,760	0,361	Valid
X1.2	0,651	0,361	Valid
X1.3	0,416	0,361	Valid
X1.4	0,580	0,361	Valid
X1.5	0,445	0,361	Valid
X2.1	0,694	0,361	Valid
X2.2	0,719	0,361	Valid
X2.3	0,588	0,361	Valid
X2.4	0,629	0,361	Valid
X2.5	0,514	0,361	Valid
Y1	0,372	0,361	Valid
Y2	0,366	0,361	Valid
Y3	0,683	0,361	Valid
Y4	0,686	0,361	Valid
Y5	0,532	0,361	Valid

Data Source: Data Processing Results, 2022

The results of the analysis show that the coefficient of validity ranges from 0.366 to 0.760, while the value of r table with a significance level of 0.05 for sample of 30 respondents is 0.361. It can be seen that the coefficient of validity for all questions are greater than the value of r table. Based on these results, it can be concluded that all the questions variables used in this study are valid.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Description
Organizational Citizenship Behavior (X_1)	0,603	Reliable
Good Corporate Governance (X_2)	0,601	Reliable
Employee Performance (Y)	0,669	Reliable

Data Source: Data Processing Results, 2022

The results of the analysis show that the independent variables and the dependent variable have Cronbach's Alpha values greater than 0.6. Based on these results, it can be concluded that all instruments are reliable thus they can be used to conduct the study.

Table 3. Descriptive Statistic Test Results

Variable	N	Min.	Max.	Mean	Std. Deviation
Organizational Citizenship Behavior (X_1)	30	13	21	17,53	2,113
Good Corporate Governance (X_2)	30	12	21	17,83	5,247
Employee Performance (Y)	30	14	22	18,10	3,403

Data Source: Data Processing Results, 2022

The results of the analysis show that the amount of data used in this study is 30 respondents who are permanent employees of Panin Dai-ichi Life Timor Branch. The variable Organizational Citizenship Behavior (X_1) with a minimum value of 13 and a maximum value of 21 has an average of 17.53 with a data distribution level of 2.113. The Good Corporate Governance (X_2) variable with a minimum value of 12 and a maximum value of 21 has an average of 17.83 with a data distribution level of 5.247. Employee Performance Variable (Y) with a minimum value of 14 and a maximum value of 22 has an average of 18.10 with a data distribution level of 3.403.

Table 4. Normality Test Result

	Unstandardized Residual
N	30
Asymp. Sig (2-tailed)	0,195

Data Source: Data Processing Results, 2022

Based on the results of the normality test conducted with the Kolmogorov-Smirnov test, the Asymp. Sig (2-tailed) value obtained is 0.195. It can be concluded that the regression equation model is normally distributed because the Asymp. Sig (2-tailed) value is greater than the alpha value of 0.05.

Table 5. Multicollinearity Test

Variable	Tolerance	VIF
Organizational Citizenship Behavior (X ₁)	0,526	1,902
Good Corporate Governance (X ₂)	0,526	1,902

Data Source: Data Processing Results, 2022

Based on the table above, the VIF value obtained is $1.902 < 10$ and the Tolerance value is $0.526 > 0.1$, it can be concluded that the independent variables Organizational Citizenship Behavior (X₁) and Good Corporate Governance (X₂) do not have multicollinearity.



Figure 2. Heteroscedasticity Test Results

Based on the image above, it can be concluded that the data processing points spread below and above the origin point (number 0) on the Y axis and there is no heteroscedasticity which means there is homoscedasticity.

Table 6. Multiple Linear Regression Analysis

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients Beta
	B	Std. Error	
1 (Constant)	4,297	1,564	
Organizational Citizenship Behavior	0,307	0,116	0,352
Good Corporate Governance	0,472	0,107	0,586

Data Source: Data Processing Results, 2022

Based on the table above, it can be concluded that the multiple linear regression analysis equation in this study is:

$$\text{Employee Performance} = 4,297 + 0,307 \text{ Organizational Citizenship Behavior} + 0,472 \text{ Good Corporate Governance} + e$$

The result of constant (a) analysis with the value of 4.297 indicates that if the variable Organizational Citizenship Behavior (X_1) and Good Corporate Governance (X_2) is 0 or not present, then the value of Employee Performance will increase by 4.297 units. Organizational Citizenship Behavior variable regression coefficient of 0.307 indicates that if the value of other independent variables is 0 or fixed and Organizational Citizenship Behavior has increased by 1 unit, then the value of Employee Performance will increase by 0.307 units. The regression coefficient for the Good Corporate Governance variable is 0.472, indicates that if the value of the other independent variables is 0 or fixed and Good Corporate Governance has increased by 1 unit, then the Employee Performance value will increase by 0.472 units.

Table 7. T Test Results

Coefficients

<i>Model</i>	<i>t</i>	<i>Sig.</i>
1 (Constant)	2,747	0,011
Organizational Citizenship Behavior	2,659	0,013
Good Corporate Governance	4,423	0,000

Data Source: Data Processing Results, 2022

T table value for 30 respondents with significance value of 0.05 and two-way test is 2.048. The results of the analysis show that the variable Organizational Citizenship Behavior (X_1) has a T count of 2.659 > T table 2.048 with a significance value of 0.013 < 0.05, it can be concluded that Organizational Citizenship Behavior has a significant partial effect on Employee Performance at Panin Dai-ichi Life Timor Branch. The variable Good Corporate Governance (X_2) has a T count of 4.423 > T table 2.048 with a sig value of 0.000 < 0.05, it can be concluded that Good Corporate Governance has a significant partial effect on Employee Performance at Panin Dai-ichi Life Timor Branch.

Table 8. F Test Results

ANOVA

<i>Model</i>	<i>F</i>	<i>Sig.</i>
1 Regression	40,741	0,000
Residual		
Total		

Data Source: Data Processing Results, 2022

F table value for 30 respondents with a significance value of 0.05 is 3.35. The results of the analysis show that the calculated F count value is 40,741 > the F table value 3.35 with a significance value of 0.000 < value of 0.05, it can be concluded that Organizational Citizenship Behavior (X_1) and Good Corporate Governance (X_2) have a significant simultaneous effect on Employee Performance at Panin Dai-ichi Life Timor Branch.

Table 9. Coefficient of Determination Test Results

Model Summary

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>
1	0,876	0,751	0,733

Data Source: Data Processing Results, 2022

The result of the analysis shows the value of Adjusted R Square is 0.733, which means that 73.3% of the Employee Performance variable can be explained by the Organizational Citizenship Behavior (X_1) and Good Corporate Governance (X_2) variables. While the remaining 26.7% of Employee Performance variables can be explained by other variables not examined in this study such as motivation, leadership style, and organizational culture.

DISCUSSION

Organizational Citizenship Behavior on Employee Performance

Based on the partial test result about the effect of Organizational Citizenship Behavior, the T count value obtained is 2.659 > T table 2.048 and the significance level is 0.013 < 0.05, which means that Organizational Citizenship Behavior has a significant effect on Employee Performance. Thus, H_1 is accepted. The results of this study are in line with previous research conducted by Muhammad, et al (2018), Purwanto (2022), Anwar (2021) and Ticoalu (2015).

Good Corporate Governance on Employee Performance

Based on the partial test result on the effect of Good Corporate Governance, the T count value obtained is 4.423 > T table 2.048 and the significance level is 0.00 < 0.05, which means that Good Corporate Governance has a significant effect on Employee Performance. Thus, H_2 is accepted. The results of this study are in line with previous research conducted by Junaidi, et al (2020) Shah, et al (2018), Putri, et al (2017) and Amri (2016).

Organizational Citizenship Behavior and Good Corporate Governance on Employee Performance

Based on the result of the simultaneous test on the effect of Organizational Citizenship Behavior and Good Corporate Governance, the F count value obtained is 40,741 > F table 3.35 and the significance level is 0.00 < 0.05, which means that Organizational Citizenship Behavior and Good Corporate Governance have a significant effect on Employee Performance. Thus, H_3 is accepted. The results of this study are in line with previous research conducted by Ramadhan (2018).

CONCLUSION

The results in this study showed that partially, the variable Organizational Citizenship Behavior has a significant effect on Employee Performance. The results also showed that Good Corporate Governance has a significant effect on Employee Performance at Panin Dai-ichi Life Timor Branch. Simultaneously, Organizational Citizenship Behavior and Good Corporate Governance

have a significant effect on Employee Performance at Panin Dai-ichi Life Timor Branch. Based on the results of the coefficient of determination, it is concluded that Organizational Citizenship Behavior and Good Corporate Governance can define the linkage with Employee Performance. In addition to the variables of Organizational Citizenship Behavior and Good Corporate Governance, Employee Performance can also be influenced by variables not examined in this study, such as motivation, leadership style, and organizational culture.

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