Effect of Servant Leadership and Perceptions of Organizational Support on Organizational Citizenship Behavior with Organizational Commitment as an Intervening Variable at KPPN Yogyakarta

[1]**Azinar Ismail; [2]Arief Subyantoro**

[1] Student ofMagister Management, Universitas Pembangunan Nasional Veteran Yogyakarta
Yogyakarta, (+62)274, Indonesia

[2] Professor of Magister Management, Universitas Pembangunan Nasional Veteran Yogyakarta
Yogyakarta, (+62)274, Indonesia

Abstract - This research aims to examine the effect of servant leadership and perceptions of organizational support on organizational citizenship behavior, as well as to examine the effect of mediating organizational commitment on the relationship between servant leadership and perceptions of organizational support on organizational citizenship behavior. The research samples used are 56 people. The data collection technique used is the census method. The analysis technique used is path analysis with the partial least square method using the help of the IBM SPSS version 21 software. The results of this research are outlined as follows. 1. Servant leadership has a positive and significant effect on Organizational Citizenship Behavior. 2. Perceptions of organizational support have a positive and significant effect on Organizational Citizenship Behavior. 3. Servant leadership has a positive and significant effect on Organizational Citizenship Behavior through organizational commitment. 4. Perceptions of organizational support have a positive and significant effect on Organizational Citizenship Behavior through organizational commitment.

Keywords - *servant leadership, perceived organizational support, organizational commitment, organizational citizenship behavior*

1. Introduction

KPPN Yogyakarta is a vertical agency of the Directorate General of Treasury which is under and directly responsible to the Head of the Regional Office of the Directorate General of Treasury of the Special Region of Yogyakarta. The existence of KPPN Yogyakarta has a very strategic role in channeling APBN funds, giving a stigma that the Yogyakarta KPPN is the goalkeeper in the field of APBN distribution. KPPN Yogyakarta as one of the organizations in the field of APBN distribution has implemented overtime work for its employees every year.

There is an increasing trend of working day overtime hours from January by 229%, to March by 216%, then continued in July, increasing by 43% until November, which increased by 42% in the 2018–2019 period, and the total overtime hours of working days increased by 36% from 2018 to 2019. Meanwhile, the overtime hours for holidays from January increased by 46% until May with an increase of 1%. then continued from July, it increased by 7% until December, it increased by 214% in the 2018–2019 period with the total overtime hours for holidays increasing by 63% from 2018 to 2019. This means that the increase in overtime hours for holidays as a whole (63%) is greater than the increase in overtime hours for working days (36%).

This indicates an increase in overtime hours on workdays and on employee holidays during one year from 2018–2019, with the increase in overtime hours for holidays being higher than overtime hours on workdays so that it can be concluded that overtime activities as a manifestation of organizational citizenship behavior carried out by employees tend to be higher from 2018 to

2019. Thus, employees who work at KPPN Yogyakarta reflect high organizational citizenship behavior.

The phenomenon of high overtime work carried out at KPPN Yogyakarta indicates one of the elements/forms of organizational citizenship behavior of employees, namely functional participation which describes employee contributions that exceed the required work standards, for example volunteering to carry out extra tasks, working overtime to complete important projects, or taking additional training that is useful for organizational development (Graham, 1991 in Bolino et al., 2002: 508).

The first factor that directly affects organizational citizenship behavior is servant leadership. Serving leaders prioritize the interests of their employees compared to their interests, help their employees to reach their maximum potential, and help achieve career success for their employees (Liden et al., 2015: 2). Employees who are led by the serving leader tend to imitate the behavior carried out by their leaders when interacting with other people in the organization. Employees who make servant leaders their role models make employees voluntarily help colleagues who have excessive workloads, employees continue to work even though working hours have run out, employees take additional responsibilities, employees tolerate temporary obstacles/problems without complaints, and employees defend organizations that reflect employee organizational citizenship behavior (Grego Planer, 2019: 2). This indicates that the better the servant leadership style applied by organizational leaders, the higher the organizational citizenship behavior of its employees. Thus, it can be concluded that servant leadership has a direct positive effect on organizational citizenship behavior. This statement is following the results of the research of Anwar et al., (2016: 17) and Tasliyan et al., (2016: 1232) which concluded that servant leadership directly has a positive and significant effect on organizational citizenship behavior. These results mean that the better the servant leadership is applied in the organization, the higher the employee's OCB.

The second factor that directly affects organizational citizenship behavior is the perception of organizational support. Employees who make extra efforts or are willing to take additional work on behalf of the organization with responsibility tend to be because the organization is willing to provide support, appreciate the efforts made by employees and care about the welfare of employees (Detnakarin and Rurkkhum, 2019: 220). This has an impact on the perception of good organizational support among employees. With the creation of a perception of

good organizational support among employees, it will foster a sense of indebtedness because they feel that they are fully supported by the organization, which in turn fosters an attitude of reciprocity which is shown by behaving more than what has been stated in the high job description (OCB) (Ardi and Sudarma, 2015: 142).This shows that the perception of organizational support directly has a positive effect on organizational citizenship behavior. The opinion described is in line with the results of previous research from Asgari et al., (2020: 87), Ahmed et al., (2015: 632), and Jain et al., (2013: 313) who found that perceptions of organizational support had a positive and significant effect on organizational citizenship behavior. These results mean that the better the perception of organizational support, the higher organizational citizenship behavior tends to be.

The third factor is organizational commitment acting as a mediating or intervening variable from the influence of perceptions of organizational support on organizational citizenship behavior because if employees in organizations have a high commitment both affective, normative, or continuous, a positive relationship will be formed between employees towards the organization they work for (Fitriasmi, 2010 in Ardi and Sudarma, 2015: 144). This will result in employees feeling attached to an organization that encourages their love for the organization which then volunteers to carry out behavior outside their job responsibilities (extra-role) to advance the organization where they work regardless of the level of perceived organizational support given. This statement is following the results of research from Ardi and Sudarma (2015: 151) who found that organizational commitment was proven to mediate the relationship between perceived organizational supports on organizational citizenship behavior.

Apart from that, there is an important relationship between the quality of the relationship between superiors and subordinates which will lead to a commitment to subordinates, which in itself will increase extra behavior (OCB) in employees. Lamidi (2008: 25) managed to find an indirect effect of transformational leadership on Organizational Citizenship Behavior through an organizational commitment to lecturers at the UNISRI Surakarta. Organizational commitment positively and significantly mediates the effect of transformational leadership on Organizational Citizenship Behavior (OCB) at PT Nadia Kencana (Santi and Rahyuda, 2019: 4239), and Wulandari's research (2019: ii) found that organizational commitment did not mediate the effect of transformational leadership on Organizational Citizenship Behavior (OCB) in the hospital TK II. DR. Reksodiwiryo.

Based on the description of the background of the problem, the researcher is interested in conducting research entitled "The Effect of Servant Leadership and Perceptions of Organizational Support on Organizational Citizenship Behavior with Organizational Commitment as an Intervening Variable at KPPN Yogyakarta".

2. Literature Review and Hypotheses

2.1 Theory Review

2.1.1 Servant Leadership

Servant leadership is a leadership style that comes from a sincere feeling that arises from within the heart who wants to serve, namely to be the first to serve.

The indicators are (1) listening, (2) empathy, (3) healing, (4) awareness, (5) persuasion, (6) conceptualization, (7) visionary, (8) trust, (9) commitment to developing people, (10) build community (Spears, 2010: 13).

2.1.2 Perceptions of organizational support

Perceptions of organizational support are defined as employees' general beliefs about the degree to which the organization values their contributions and cares about its well-being. The indicators are (1) procedural justice, (2) superiors' support, and (3) rewards and working conditions (Robbins and Judge, 2018: 50).

2.1.3. Organizational Commitment

Organizational commitment is the positive attitude of individual employees towards the organization in which they work.

The indicators are affective commitment, sustainability commitment, and normative commitment (Meyer and Allen, 1997: 4).

2.1.4 Organizational Citizenship Behavior (OCB)

OCB is the behavior of additional roles and responsibilities which is stated in the job description of the employee which is voluntary and without any compensation, which is indicated by the willingness of employees to work for the benefit of the organization as a priority.

The indicators are altruism, conscientious, sportsmanship, courteous, and civic virtue (Organ et al., 2006: 32)

2.2. Conceptual Framework

Based on the explanation from the theoretical study as well as some of the results of previous research in this research, a conceptual framework model chart can be made as shown in the following Figure.
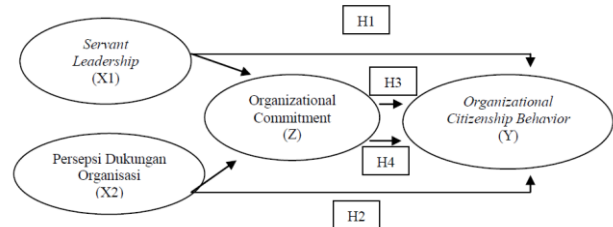

Figure 1. Conceptual Framework

2.3. Research Hypothesis

The hypothesis formulated in this research is based on a conceptual framework which includes:
1. H1: Servant Leadership has a positive effect on the Organizational Citizenship Behavior of employees at KPPN Yogyakarta.
2. H2: Perceptions of organizational support have a positive effect on the Organizational Citizenship Behavior of employees at KPPN Yogyakarta.
3. H3: Servant Leadership has a positive effect on the Organizational Citizenship Behavior of employees through organizational commitment at KPPN Yogyakarta.
4. H4: Perceptions of organizational support have a positive effect on the Organizational Citizenship Behavior of employees at KPPN Yogyakarta through organizational commitment.

3. Research Methods

3.1 Population

The population is a generalization region consisting of objects/subjects that have certain qualities and characteristics set by the researcher to study and then draw conclusions (Sugiyono, 2016: 148). Thus, the population in this research were all employees at the Yogyakarta KPPN office, amounting to 56 people.

3.2 Samples and Sampling Techniques

The sample is part of the number and characteristics of the research population. The total population is known to be 56 people, which is considered relatively small. Because of the small population, the sample is determined by a saturated sampling technique, which means that all

members of the population are used as samples (Sugiyono, 2016: 156). Based on this statement, the number of samples used in this research is the same as the total population, namely 56 people.

3.3 Data Collection Techniques

In this research, the data collection technique used is a questionnaire.

3.4. Research Variables (Definitions and Indicators)

Independent Variable : (Servant Leadership and Perception of Organizational Support).

Intervening Variables: Organizational Commitment

Dependent Variables: Organizational Citizenship Behavior

3.5 Testing of Research Instruments

3.5.1 Validity Testing

The value of r table is determined based on a total sample of 56 respondents at a significance level of 5% (0.05) = 0.259. This means that if the calculated r-value is greater than r table = 0.259, then the statement item is declared valid, conversely, if the calculated r-value is less than r table = 0.259, the statement item is declared invalid.

The results of the validity test show that all statement items on each research variable consisting of servant leadership, perceived organizational support, organizational commitment, and OCB have a calculated r-value greater than r table = 0.259, then all statement items contained in all research variables are declared valid.

3.5.2 Reliability Test Results

A reliable instrument is an instrument that, if tried repeatedly in the same group, will produce the same data with the assumption that there is no psychological change on the respondent. A measuring instrument is called or declared reliable if it has a Cronbach Alpha value greater than 0.60. The results of the reliability test of all variables in this research which include servant leadership, perceived organizational support, organizational commitment, and OCB can be seen in Table 2.

Table 2: Reliability Test Results:

Variable	Cronbach's Alpha	Conclusion
Servant leadership	0.936	Reliable
Perceptions of organizational support.	0.897	Reliable
Organizational commitment	0.907	Reliable
OCB	0.932	Reliable

The results of the reliability test in Table 2 show that the Cronbach's Alpha value on the variable servant leadership (servant leadership), perceived organizational support, organizational commitment, and OCB is greater than 0.60, so all statement items on the variable servant leadership (servant leadership), perceived organizational support, organizational commitment, and OCB are declared reliable.

4. Analysis of Results and Discussion

4.1 The influence of servant leadership on OCB employees at KPPN Yogyakarta

The Sobel test results in this research indicate that the path coefficient value of the direct effect of servant leadership (servant leadership) on OCB is positive 0.401 with a probability value = 0.000 which is smaller than the significance level (alpha) of 0.05, so it is concluded that servant leadership (servant leadership) directly has a positive and significant effect on OCB, so the first hypothesis which states that servant leadership has a positive effect on employee OCB at KPPN Yogyakarta can be proven. This means that H1 in this research is accepted.

Leaders who are willing to listen to opinions, input, and complaints, and seek to understand what their employees experience (empathize) causes employees to voluntarily work beyond working hours for the progress of the organization (Tasliyan et al., 2016: 1235).

Leaders who are committed to developing employees or empowering them, then empowered employees will respond by actively participating in all organizational activities, helping colleagues who are struggling voluntarily, taking additional jobs that are more outside the job description, and working with colleagues for the advancement of the organization by reflecting good employee OCB, meaning that the better the leadership's commitment to developing or empowering its employees, the better the OCB-employees will be (Anwar et al., 2016: 23).

Leaders who are open, give trust and respect the abilities possessed by their employees when doing work, then make these employees more responsible, and do not complain in doing their work and make serious efforts to finish it well, meaning that when the leadership puts

confidence in the ability of their employees to be able to complete the job properly, which is getting higher, the attitude of complaining in carrying out the work decreases, so that the employee's OCB is also getting better (Tasliyan et al., 2016: 1235, Anwar et al., 2016: 23).

The leadership's visionary attitude also encourages the creation of better employee OCBs. This is evidenced by the research results of Tasliyan et al., (2016: 1235) that if the leadership can predict and predict the consequences and know the solutions to the problems faced by the organization today and in the future, it can inspire employees to actively participate in activities for the progress of their organization, in other words, the more visionary a leader is, the better OCB will be for their employees.

The results of this research are also in line with the opinion of Liden et al., (2015: 2) which states that leaders serve to prioritize the interests of their employees rather than their interests, help their employees achieve their maximum potential, and help achieve career success for their employees. Employees who are led by the serving leader tend to imitate the behavior carried out by their leaders when interacting with other people in the organization. Employees who make servant leaders their role models make employees voluntarily help colleagues who have excessive workloads, employees continue to work even though working hours have run out, employees take additional responsibilities, employees tolerate temporary obstacles/problems without complaints, and employees defend organizations that reflect employee organizational citizenship behavior (Grego Planer, 2019: 2). This indicates that the better the servant leadership style applied by organizational leaders, the higher the organizational citizenship behavior of its employees. Thus, it can be concluded that servant leadership has a direct positive effect on organizational citizenship behavior.

The results of this research are following the results of research from Anwar et al., (2016); Tasliyan et al., (2016); Fanny and Admaja, (2017); Sandra and Suwandana, (2018); Shoukat et al., (2019) who concluded that servant leadership directly has a positive and significant effect on organizational citizenship behavior. These results mean that the better the servant leadership is applied in the organization, the higher the employee's OCB.

4.2 The influence of perceived organizational support on employee OCB at KPPN Yogyakarta

The Sobel test results in this study show that the path coefficient value of the direct influence of perceived organizational support on OCB is positive 1.046 with a probability value = 0.000 which is smaller than the significance level (alpha) of 0.05, so it is concluded that the perception of organizational support directly has a positive and significant effect on OCB, so the second hypothesis which states that the perception of organizational support has a positive effect on employee OCB at KPPN Yogyakarta can be proven. This means that H2 in this research is accepted.

Employee assessments of the fairness of various company policies or regulations (procedural justice) also influence OCB. Employees who feel that the company is treated fairly by the company in terms of regulations or policies will increase their OCB. Vice versa, employees who feel that they are treated unfairly will get worse their OCB (Moorman, 1991: 847; Moorman et al., 1998: 351 Dian, 2009: 5).

Employees who feel that the organization where they work gives an appreciation for the results of their work and their contribution while working in the organization, such as providing financial benefits for the welfare of employees, and providing training so that employees have the opportunity to develop themselves, and thus giving rise to a desire for reciprocation from employees towards the organization which is manifested by better OCB behavior, namely doing activities that are beneficial to the progress of the organization voluntarily. This means that if the award given by the organization to employees is higher, then the employee's OCB will be better too (Meitria and Riana, 2018: 2123).

Leaders or superiors who appreciate the work results and contributions of their employees, treat employees well at work, or provide verbal praise for the achievements of employees, and help provide solutions to employees who experience difficulties, then the employee feels indebted and must return the gratitude to the organization which is manifested by OCB behavior such as employee dedication to remaining loyal to work in the organization. Thus, the higher the superiors' support for their employees, the better the employee's OCB (Kim et al., 2018: 6).

The results of this study and statements from several experts are in line with the results of research from Asgari et al., (2020: 87), Ahmed et al., (2015: 632), and Jain et al., (2013: 313) who found that perceptions of organizational support have a positive and significant effect on organizational citizenship behavior. These results mean that the better the perception of organizational support, the higher organizational citizenship behavior tends to be.

Apart from being supported by the results of previous research, the results of this study are following the statement expressed by Detnakarin and Rurkkhum (2019: 220) that employees who make extra efforts or are willing to take additional work on behalf of the organization with responsibility tend to be because the organization is willing to provide support, appreciates the efforts made by employees and cares about the welfare of employees. This has an impact on the perception of good organizational support among employees. With the creation of a perception of good organizational support among employees, it will foster a sense of indebtedness because they feel that they are fully supported by the organization, which in turn fosters an attitude of reciprocity which is shown by behaving more than what has been stated in the high job description (OCB) (Ardi and Sudarma, 2015: 142). This shows that the perception of organizational support directly has a positive effect on organizational citizenship behavior.

4.3 The influence of servant leadership on employee OCB through organizational commitment at KPPN Yogyakarta

The results of the Sobel test in this study show that the path coefficient value of the indirect effect of servant leadership (serving leadership) on OCB through organizational commitment is positive 0.190 with a probability value = 0.000 which is smaller than the significance level (alpha) of 0.05, so it is concluded that servant leadership (serving leadership) indirectly has a positive and significant effect on OCB through organizational commitment, so the third hypothesis which states that serving leadership has a positive effect on employee OCB through organizational commitment at KPPN Yogyakarta can be proven. This means that H3 in this research is accepted.

An organizational commitment which includes affective commitment, ongoing commitment, and normative commitment is shown to partially mediate the effect of servant leadership on OCB. This indicates that organizational commitment plays a role or function to strengthen the influence of servant leadership on OCB (Khan and Rashid, 2015: 350).

Research from Lamidi (2008: 25) supports the results of this study which found an indirect effect of transformational leadership on Organizational Citizenship Behavior through an organizational commitment to lecturers at the University of Surakarta. Organizational commitment positively and significantly mediates the effect of transformational leadership on Organizational Citizenship Behavior (OCB) at PT Nadia Kencana (Santi and Rahyuda, 2019: 4239), and Wulandari's research (2019: ii) found that organizational commitment did not mediate the effect of transformational leadership on Organizational Citizenship Behavior (OCB) in the HospitalTK II. DR. Reksodiwiryo.

4.4 The influence of perceived organizational support on employee OCB at KPPN Yogyakarta through organizational commitment

The Sobel test results in this research indicate that the path coefficient value of the indirect effect of perceived organizational support on OCB through organizational commitment is positive 0.408 with a probability value = 0.001 which is smaller than the significance level (alpha) of 0.05 so that it is concluded that the perception of organizational support indirectly has a positive and significant effect on OCB through organizational commitment, then the fourth hypothesis which states that perceptions of organizational support have a positive effect on employee OCB at KPPN Yogyakarta through organizational commitment can be proven. This means that H4 in this research is accepted.

An organizational commitment which includes affective commitment, ongoing commitment, and normative commitment mediates the influence of perceived organizational support on OCB. This means that if in the future the organization can further increase its support for employees such as caring for the welfare of employees, superiors are willing to listen to employee problems related to work, and fellow employees help each other, then this will be able to increase organizational commitment to employees which can be seen in the form of behavior including employees who will feel happy to spend the rest of their career working in their organization, feel proud to work in an organization/company, have an emotional bond with employees, and have a sense of belonging to the organization which in this case is called high organizational commitment, and thus causing the better OCB which is manifested in behavior, the more often they participate actively in all organizational activities, the more they help colleagues who are struggling voluntarily, the more they take additional jobs outside their job descriptions, and the more routinely collaborate with colleagues for the betterment of the organization (Khan and Rashid, 2015: 350; Nafrizal, 2015: 10).

The results of this study are supported by the results of previous research from Ardi and Sudarma (2015: 151)

who found that organizational commitment was shown to mediate the relationship between perceived organizational supports on organizational citizenship behavior. Organizational commitment plays a role as a mediating or intervening variable from the influence of perceived organizational support on organizational citizenship behavior because if employees in organizations have a high commitment either affective, normative, or continuous, a positive relationship will be formed between employees towards the organization they work for (Fitriasmi, 2010 in Ardi and Sudarma, 2015: 144). This will result in employees feeling attached to an organization that encourages their love for the organization which then volunteers to carry out behavior outside their job responsibilities (extra-role) to advance the organization where they work regardless of the level of perceived organizational support given.

5. Conclusion and Suggestion

5.1 Conclusion

Based on the results of data analysis and discussion in this research, several conclusions can be drawn to answer the research objectives and research hypotheses as follows:
1) Servant leadership has a positive and significant effect on Organizational Citizenship Behavior (OCB).
2) Perceptions of organizational support have a positive and significant effect on Organizational Citizenship Behavior (OCB).
3) Servant leadership has a positive and significant effect on Organizational Citizenship Behavior (OCB) through organizational commitment.
4) Perceptions of organizational support have a positive and significant effect on Organizational Citizenship Behavior (OCB) through organizational commitment.

5.2 Suggestion

Based on the results of the conclusions in this research, some suggestions can be made for KPPN Yogyakarta, namely the perception of organizational support that has been well implemented by KPPN Yogyakarta so that it continues to be maintained and needs to be improved because it has a direct effect on the organizational commitment and OCB of KPPN Yogyakarta employees which will be even better in the future. Increasing the perception of organizational support for employees can be done by applying procedural justice, conducting job appraisals of employees fairly, treating employees with dignity and respect, providing information about policies that the organization will implement to employees, involving employees in the decision-making process.

Apart from that, the superiors' support as organizational representatives also need to be considered such as providing support in the form of providing clear directions to employees while working, paying attention to complaints experienced by employees, the workload given to employees, showing a caring attitude and providing motivation to employees and providing inner security to employees in carrying out their duties. In addition to comfortable working conditions, helping employee career development, caring for employee welfare, providing training, controlling stress levels of work given to employees, and providing moral or material rewards for employee performance can also improve OCB for employees at KPPN Yogyakarta which are getting better.

References

[1]   Ahmed, I., Nawaz, M. M., Ali, G., dan Islam, T. (2015). Perceived organizational support and its outcomes. *Management Research Review*, 38(6), pp.627-639.

[2]   Anwar, M.N., Khizar, A., dan Malik, M.A. (2016). Servant Leadership and School Performance: Mediating Effect of Teachers' Organizational Citizenship Behavior. *Research Journal of Social Science & Management*, 6(7), pp.17-24.

[3]   Ardi, R.T.B., danSudarma, K. (2015). PengaruhPersepsiDukungandanKeadilanOrganisasiTerhadap Organizational Citizenship Behavior DenganKomitmenorganisasionalonalSebagaiVariabel Intervening. *Management Analysis Journal*, 4(2), pp.142-152.

[4]   Asgari, A., Mezginejad, S., &Taherpour, F. (2020). The Role of Leadership Styles in Organizational Citizenship Behavior through the Mediation of Perceived Organizational Support and Job Satisfaction. *Innovar*, 30(75), 87-98.

[5]   Detnakarin, S. danRurkkhum, S. (2019). Moderating Effect of Perceived Organizational Support on Human Resource Development Practices and Organizational Citizenship Behavior. *Journal of Asia-Pacific Business*, 20(3), pp. 215-234.

[6]   Liden, R. C., Wayne, S. J., Meuser, J. D., Hu, J., Wu, J., & Liao, C. (2015). Servant leadership: Validation of a short form of the SL-28. *The Leadership Quarterly*, 26(2), pp. 254-269.

[7]   Organ, D.W., Podsakoff, P.M. danMacKenzie, S.B. (2006). *Organizational citizenship behavior: Its nature, antecedents, and consequences*. California: Sage Publications, Inc.

[8]   Robbins, S.P. danJudge, T.A. (2018). *Essentials of Organizational Behavior, 14th Edition*. England:Pearson Education Limited.

[9]   Spears, L.C. (2010). *Servant Leadership: Developments in Theory and Research*. London: Palgrave Macmillan.

[10]   Taşliyan, M., Hirlak, B., danHarbalioğlu, M. (2016). The Effect of Servant Leadership on Organizational Citizenship Behaviour and Performance of Employee: A

Research On Hotel Managements In Gaziantep. *The Journal of International Social*

Authors:

Ismail, Azinar Student of Magister Management, Universitas Pembangunan Nasional Veteran Yogyakarta, Batch 32, Employees of KPPN Yogyakarta, Ministry of Finance.

Subyantoro, Arief, Prof. Professor of Magister Management in Universitas Pembangunan Nasional Veteran Yogyakarta