Impact of Organizational Commitment, Perceived Organizational Support and Emotional Quotient toward Organizational Citizenship Behavior (OCB) in Offices of Customs and Excise Supervision and Service

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Abstract
This research was conducted to analyze the influence of the variable Organizational Commitment, Perceived Organizational Support (POS), Emotional Quotient on Organizational Citizenship Behavior (OCB) at the Service and Supervision Office of Customs and Excise Type Madya Excise Malang. The design of this research is quantitative, involving 80 respondents as employees in the Customs and Excise office, Middle Type in Malang city. The method in this research is multiple linear regression and is equipped with classical assumption tests which include normality test, heteroscedasticity assumption test, multicollinearity assumption test operated using the SPSS application. The results of this study indicate that Organizational Commitment, Perceived Organizational Support, and Emotional Quotient have a significant effect on the Organizational Citizenship Behavior of employees in the Customs and Excise office. Emotional Quotient has a dominant effect on Organizational Citizenship Behavior (OCB).

Keywords: Organisational Commitment, Perceived Organisational Support (POS), Emotional Quotient dan Organizational Citizenship Behavior (OCB)

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I. Introduction
As an institution that plays an important role in safeguarding the state's financial rights, the Directorate General of Customs and Excise (DGCE) has a complex and growing function. The role of the Directorate General of Customs and Excise ranks is very large in global trade and competitiveness, especially related to the supervision of state financial rights, protection of the environment and social interests of national interest, and facilitation of trade.

Related to service functions where the process is direct contact with service users, the Customs and Excise Service and Supervision Office has a strategic role as the spearhead in carrying out some of the roles of the Directorate General of Customs and Excise, especially within the Regional Office of the Directorate General of Customs and Excise, East Java II. Currently, the Customs and Excise Supervision and Service Office of Malang Type Intermediate Excise is facing challenges of change both from external and adjustment to internal changes. Under these conditions, employees are required to be able to face and adapt to changes and developments that occur. Employees are the key to a successful change.

Organizational Citizenship Behavior (OCB) is employee behavior that exceeds the standards expected by the organization, and may not explicitly be measured in the formal work system, but overall can improve the performance and effectiveness of organizational functions (Organ, 1988). In line with this, the Malang Customs and Excise Service and Supervision Office have implemented a new Balance Scorecard (BSC) concept for performance measurement as well as new performance management. The goal is none other than to be able to keep up with the times and demand better performance to gain public trust. Organizational commitment is a variable that is closely related to Organizational Citizenship Behavior. Employee commitment to the organization can bring changes to improve organizational performance. Some research results conclude that commitment affects the performance of an organization. If employees are very interested in the goals, values, and goals of the organization, the expectations of an institution for employee commitment are achieved.

Perceived Organizational Support (POS) according to Eisenberger (2001) is the perception of employees how the organization appreciates the contribution they have made and cares about their welfare. Organizational Citizenship Behavior itself is also greatly influenced by the emotional intelligence (emotional quotient) of each individual in an organization. According to Goleman in 2008, in his book "Working with Emotional Quotient", emotional intelligence is the ability to recognize our feelings and the feelings of others,
and the ability to organize one's own emotions and connect with others. Nowadays, many organizations around the world are beginning to realize that the key to individual success is emotional intelligence. In Goleman's opinion, social awareness is the beginning of further actions such as social skills and self-management.

In this study, researchers tested and analyzed the influence of the Organizational Commitment variable, Perceived Organizational Support (POS), Emotional Quotient for Organizational Citizenship Behavior (OCB) of employees at the Customs and Excise Service and Supervision Office, Malang Intermediate Type.

II. Literature Review
Organizational Citizenship Behavior (OCB)
Organizational Citizenship Behavior (OCB) is an interest in the organization that is not only visible from the performance of employees' duties, but also efforts to help colleagues, protect organizational resources and be able to release all capabilities and the potential they have beyond the standards set as an employee in the institution. Institutions will not give rewards directly in the form of financial rewards, however, this behavior will become a note for the employee in the context of promotion and promotion (Organ 2011).

Organ (2011) argues that organizational citizenship behavior can be measured from 5 (five) indicators, namely: Altruism (helping others), Conscientiousness (to be careful), Civic virtue (moral quality), Sportsmanship (sportsmanship), and Courtesy (courtesy).

Organizational Commitment
Allen and Meyer (1996) define organizational commitment as a psychological relationship between employees and the organization so that they have little potential to leave the organization. This concept emerged in the last few decades as an important aspect of understanding employee attitudes and behavior to a particular organization. The indicators of organizational commitment according to Allen & Meyer (1991) include Affective Commitment, Continuance Commitment, and Normative Commitment.

Perceived Organisational Support
According to Eisenberger (1986). Perceived organizational support is the general belief of employees that an organization values their contribution and cares about their welfare. The indicators for measuring perceptions of organizational support include fairness, Supervisor Support, Organizational Rewards, and Job Condition.

Emotional Quotient
According to Daniel Goleman (2008) is a person's ability to understand the personal feelings and feelings of others, and the ability to manage personal emotions and relate to other people. Goleman (2013) suggests that emotional intelligence can be observed through indicators of self-awareness, self-regulation, social awareness, as well as social skills.

FORMULATION OF HYPOTHESES
The hypothesis in this study is as follows:
1. Organizational Commitment, Perceived Organizational Support (POS), and Emotional Quotient have a significant effect on Organizational Citizenship Behavior (OCB).
2. Emotional Quotient has a dominant effect on Organizational Citizenship Behavior (OCB).

III. Research Methods
This type of research is quantitative research. This study using primary data sources and through questionnaires. The total population in this study was 80 permanent employees in the Middle Type Customs and Excise office. While the sample in this study was 80 people with the sampling method, namely the census method. The data analysis technique in this study used descriptive analysis and multiple linear regression with the help of the SPSS application.

IV. Result
Instruments testing
The results of the instrument validity test with the Pearson Correlation to the Organizational Commitment Questionnaire, Perceived Organizational Support (POS), the calculated r-value of each item meets the requirements with a significant level of <0.05 and the Cronbach Alpha value obtained meets the requirements, namely > 0.600 so that the variables used are reliable.
Classic assumption test  
Normality Assumption Test  
The results of the regression residual normality test using the normal P-P plot graph and the Kolmogorov-Smirnov test are presented as follows:

![Normal P-P Plot of Standardized Residual](image)

**Table 1. Normality Test Results**

<table>
<thead>
<tr>
<th>Normal Parameters</th>
<th>Unstandardized Mean</th>
<th>Std. Deviation</th>
<th>Variance Inflating Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Parameters</td>
<td>a,b</td>
<td>Mean</td>
<td>1,95009186</td>
</tr>
<tr>
<td>Most Extreme</td>
<td>Absolute</td>
<td>Positive</td>
<td>Negative</td>
</tr>
<tr>
<td>Differences</td>
<td></td>
<td>0.090</td>
<td>0.065</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td></td>
<td>0.0000000</td>
<td>Asymp. Sig. (2-tailed)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0.542</td>
<td></td>
</tr>
</tbody>
</table>

a. Test distribution is Normal  
b. Calculated from data.

Based on the above test, the p-value (0.542) when compared is greater than α = 0.05 and Figure 1, indicates that the data (points) spread around and approach the diagonal line. So it can be concluded that the error caused by the regression model spreads normally and the normality assumption has been fulfilled.

Multicollinearity Assumption Test  
The results of the regression residual normality test using the comparison of the Variance-Inflating Factor values are presented as follows:

**Table 2. Multicollinearity Assumption Test**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Variance Inflating Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td>1.329</td>
</tr>
<tr>
<td>X2</td>
<td>1.532</td>
</tr>
<tr>
<td>X3</td>
<td>1.581</td>
</tr>
</tbody>
</table>

Based on this test, the Variance-Inflating Factor value of all variables is less than 10. Therefore, it can be concluded that multicollinearity does not occur and the assumption of multicollinearity is fulfilled.

Heteroscedasticity Assumption Test  
The results of the heteroscedasticity test using a scatterplot can be presented in the Figure and table below:

**Figure 2. Heteroscedasticity Test**

![Scatterplot](image)
Based on Figure 2 above, it can be seen that the dots are scattered randomly without forming a clear pattern, and are scattered above and below the number 0 on the y-axis. This means that there is no heteroscedasticity in the regression model.

**Multiple Linear Regression Analysis**
The results of multiple linear regression analysis in this study can be presented in the table as follows:

<table>
<thead>
<tr>
<th>Variable</th>
<th>Regression Coefficient</th>
<th>t-stat</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organisational Commitment (X1)</td>
<td>0.289</td>
<td>4.141</td>
<td>0.000</td>
</tr>
<tr>
<td>Perceived Organizational Support (POS) (X2)</td>
<td>0.176</td>
<td>2.545</td>
<td>0.013</td>
</tr>
<tr>
<td>Emotional Quotient (X3)</td>
<td>0.445</td>
<td>8.074</td>
<td>0.000</td>
</tr>
</tbody>
</table>

**Description:** Y is OCB

Multiple linear regression equation:

\[ Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e \]

\[ a = -2.380; \] It is a constant (fixed value), which is an estimate of the perceptions of employees of the Malang Customs and Excise Service and Supervision Office of the Malang Type Madya Excise if all independent variables have a value equal to zero, \[ b_1 = 0.289; 0.289 \] is the regression coefficient of the independent variable Organizational Commitment shows that the Organizational Commitment variable has a direct effect on the Organizational Citizenship Behavior of Employees, \[ b_2 = 0.176 \] is the regression coefficient of the independent variable Perceived Organizational Support, which shows that the Perceived Organizational Support variable has a direct effect on the Organizational Citizenship Behavior of Employees, \[ b_3 = 0.445 \] is the regression coefficient of the Emotional Quotient independent variable, which shows that the Emotional Quotient variable has a direct effect on Employee Organizational Citizenship Behavior.

**The Effect of Organizational Commitment on Organizational Citizenship Behavior.**
Organizational Commitment variable has a positive and significant effect on Organizational Citizenship Behavior of employees of the Service Office and Supervision of Customs and Excise Type Madya excise Malang. This means that the higher the employee's Organizational Commitment, the higher the Organizational Citizenship Behavior.

**The Influence of Perceived Organizational Support on Organizational Citizenship Behavior**
Perceived Organizational Support variable has a positive and significant effect on Organizational Citizenship Behavior of employees of the Service Office and Supervision of Customs and Excise Type Madya excise Malang. This means that the higher the Perceived Organizational Support provided to employees, the higher the Organizational Citizenship Behavior.

**Effect of Emotional Quotient on Organizational Citizenship Behavior.**
The results of the research and data analysis show that the Emotional Quotient variable has a positive and significant effect on Organizational Citizenship Behavior of employees of the Service and Supervision Office of Customs and Excise Type Madya excise Malang. This means that the higher the employee's Emotional Quotient, the higher the Organizational Citizenship Behavior.

V. Discussion
The results of the calculation of multiple regression analysis with SPSS obtained F count of 76.021, while Ftable at \( \alpha = 5\% \), amounting to 2.72; this means that Fcount > Ftable (76.021 > 2.72) while the probability value is smaller than \( \alpha = 0.05 \) (0.00 <0.05), which means that the independent variable: Organizational Commitment (X1), Perceived Organizational Support (POS) (X2) and Emotional Quotient (X3) have a significant effect on employee Organizational Citizenship Behavior (OCB) and the p-value for all productivity variables (variable X) is smaller than \( \alpha = 0.05 \) and the t-value is greater than the t-table value. From these results, the regression model coefficients for Organizational Commitment (X1), Perceived Organizational
Support (X2), and Emotional Quotient (X3) partially have a significant effect with several important effects on Organizational Citizenship Behavior that can be used in regression models. This result was relevant with research conducted by Rahayu et al (2019).

The results of multiple regression analysis can be seen that the maximum regression coefficient value is the Emotional Quotient of 0.445. This means that the Emotional Quotient is a variable that has a big impact on employee Organizational Citizenship Behavior, followed by the Organizational Commitment variable of 0.289 and the Perceived Organizational Support variable of 0.176.

VI. Conclusions

Performance of the organization is intended as an achievement of the organization in doing its activities in a given period of time (Triatmanto et al. 2019). OCB is quite support to performance organization. The contribution value is given by the variable Organizational Commitment, Perceived Organizational Support (POS) and Emotional Quotient to the dependent variable Organizational Citizenship Behavior (OCB) employees of the Service Office and Supervision of Customs and Excise Type Madya excise Malang is 75%, This means that there are other variables valued at 25% outside the variables in this study that affect the Organizational Citizenship Behavior (OCB) of Malang Customs and Excise employees.

Testing the regression model coefficients either simultaneously or partially, It can be concluded that the regression model coefficient for the Organizational Commitment variable, Perceived Organizational Support and Emotional Quotient have significant value and can explain the influence of the Organizational Citizenship Behavior variables of employees at the Service Office and Supervision of Customs and Excise Type Madya excise Malang. The results of multiple regression analysis can be seen that the largest regression coefficient value is in the Emotional Quotient variable of 0.445, this means that the Emotional Quotient is a variable that has a dominant effect on organizational citizenship behavior of employees at the Service and Supervision Office of Customs and Excise Type Madya excise Malang. For future researchers, they can refer to the theory proposed by Tracey (2014), namely staffing, training, performance appraisal, compensation, and benefits to measure HRM strategic (Respati and Triatmanto,2019). According Tracey (2014) it will recommend to investigate other factors which can determine OCB.

References

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