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CIVIL SERVANTS PERFORMANCE ON THE DIRECTORATE GENERAL OF TREASURY, MINISTRY OF FINANCE AT YOGYAKARTA DURING COVID-19 PANDEMIC

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ABSTRACT

Purpose

This research was explored by the causal relationship between public service motivation (PSM), organizational commitment (OC), internal control (IC) systems, organizational citizenship behavior (OCB) and civil servants performance during Covid-19 pandemic.

Design/methodology/approach

Data is collected from Civil Servants (PNS) within the Directorate General of Treasury, Ministry of Finance in the Province of D.I. Yogyakarta through some questionnaire survey with a return and filling rate of 92.35% on the 170 distributed questionnaires. For measurements, the methods were using by a five-point Likert scale and the AMOS Structural Equation Model (SEM) analysis tool.

Findings

The research findings shown that PSM has a positive effect on employee performance. For a same thing also happens to organizational commitment which is positively influences to employee performance. An ongoing effort to improve durable employee performance, an existence of IC and OCB is also proven in mediating public service motivation and organizational commitment to employee performance connection. Even though during the Covid-19 pandemic, employee performance must be maintained or even improved so some benefits in providing services, especially to stakeholders directly and generally to the community, can indirectly be maintained in optimal conditions.

Research limitations / implications

This research has many findings and implications to increase PSM, OC, and encourage any IC systems, then OCB to optimize employee performance during the Covid-19 pandemic. For a generalization of research findings is limited to the vertical agency of the Directorate General of Treasury in the Province of D.I. Yogyakarta because of its function and work environment. Overall, further analyzes on these aspects may gain more interesting results regarding the dynamics between PSM, OC, IC systems, OCB, and employee performance.

Practical implications

Management practices to foster PSM and OC accompanied by optimization of IC systems and OCB must be adopted in order to achieve employee performance to support organizational goals. During the Covid-19 pandemic, both PSM and organizational performance affected to employee performance. Likewise, the indirect influence between PSM and organizational performance on employee performance. There is mediation by the IC system and OCB, which is also proven, indicated that efforts need to be made to improve the factors that are proven to increase employee performance achievement.

Originality / value

These findings enrich many understanding about PSM and OC to influence employee performance in the workplace, as well as the effect between IC systems and OCB as a mediation on civil servants in the vertical agencies of the Directorate General of Treasury, Ministry of Finance in the D.I Province Yogyakarta, especially during the Covid-19 Pandemic.

INTRODUCTION

The current on COVID-19 global pandemic also presents a challenge for the public sector, especially in regulating human resource assets. In the midst of an emergency, a function of public services must continue to run even with the increasing demand both in quantity and quality. The service process through optimizing any information technology which is carried out as part of an effort to limit direct to physical contact or social distancing. The Covid-19 pandemic is a non-natural disaster that disrupts business processes or services to stakeholders. This condition force organizations to develop strategies, so some services continue to run in abnormal conditions. Pavithra (2020) explained that a technology, working remotely a solution that plays a role in implementing the "social distancing" policy. Flexible working space is social distancing policies have an optimal impact in controlling the spread of Covid-19.

As part of implementing fiscal policy in terms of state expenditure, the duties of the Directorate General of Treasury in the Province of D.I. Yogyakarta in a process about disbursing on APBN funds, which is needed to move the wheels of the economy. State spending is mainly to finance state needs that cannot be postponed, such as payment of state obligations, payment of overdue bills, handling of COVID-19, spending on subsidies and social assistance. During the Covid-19 pandemic, the role of state spending became the main operator when a role of private sector weakened. In these conditions, a demand for services in the public sector is actually increasing, not only because to improve any welfare of people affected by the pandemic, but also to minimize the economic downturn. So, for fiscal policy through optimizing government spending is one of the important weapons in an effort to move the wheels on economy.

For many government employees, COVID-19 has fundamentally changed where and how the jobs are done, including any jobs demands. Moreover, public sector organizations, especially the government sector, are often in the spotlight because they are seen as organizations full of bureaucracy, so they cannot maximize stakeholder satisfaction. So, some demands from the stakeholders have maximum possible service provided by the government, which are not impossible to be fulfilled satisfactorily by the increase a performance of civil servants. From the views of stakeholders on government performance cannot be separated by the participation of individuals who work as State Civil Servants (ASN) in a government agency. Kim (2005) explained that employees as individuals are an important predictor of achieve the government organizations performance. In addition, a success on the organization in achieving organizational goals is strongly influenced by employee performance hence management always tries to improve employee performance. One way to do this is by identifying the factors which affects to employee performance.

Rainey and Steinbauer (1999) explained that an effective government organization has employees with high motivation, including task motivation, public service motivation, and mission motivation. This research is inseparable from the research of Crewson (1997) which stated that there are differences in motivation between employees who work in public and private sectors. This further emphasized that different efforts should be made to increase employee interest in the public sector compared to private sector. Another indicator also can improve employee performance with organizational commitment. Employees with high commitment are expected to be able to produce optimal performance. Luthans (2006) explained that how organizational commitment is an attitude of employee loyalty as well as a person's ongoing process of expressing concern for organizational success. Low commitment creates problems for the organization because it reflects a lack of responsibility in carrying out its duties. The research results of Andriono et al., (2018) shown that a strong and positive influence between employee service motivation (PSM) and organizational commitment to the overall performance of civil servants as

stated in any contracts. So, some employees have made and are routinely evaluated every year.

Public service motivation and organizational commitment need to be accompanied by the independent behavior of individuals in the organization. These behaviors described that added value of employees, by Aldag & Resckle (1997), it was stated as a form of prosocial behavior, including positive, constructive, and helpful social behavior. In the end, OCB becomes a good attitude on organization expectation from employees. It is considered to be beneficial the organization and cannot be cultivated or even enforced through formal organizational obligations or by giving. OCB owned by employees helps solve problems are beyond their authority and job responsibilities. Both motivation and employee commitment need to be maintained to ensure performance is achieved. A system is needed to ensure that the intrinsic and extrinsic factors that play an important role in public organizations run according to applicable regulations. A system not only controls performance but also becomes a social control in maintaining employee behavior in order to be able to face challenges in public service according to conditions in achieving desired goals in performance management (Larkin et al., 2012). So, the absence of adequate control tools to monitor the implementation of performance management in public sector organizations makes it difficult to achieve performance according to the wishes and goals of public organizational management reform (Frey et al., 2013).

Therefore, this study aims to provide empirical evidence regarding the influence of public service motivation and organizational commitment as well as the role of internal control systems and OCB as performance control, then social control in mediating the relationship between motivation and commitment to any performance of civil servants during the Covid-19 pandemic.

LITERATURE REVIEW

Public service motivation (PSM)

Perry and Wise (1990) defined that PSM as an individual tendency to respond the unique underlying motives in public institutions and organizations. Specifically, Perry and Wise (1990) hypothesized that higher PSM an individual has, the more likely to become a member of a public sector organization that have members with high PSM will reduce their dependence on incentives, include useful for managing organizational performance effectively.

Public service motivation theory develops from the underlying assumption, as quoted by Perry (2000) said that there is a form of motivation defined as more altruistic than selfish motives. In general, prevalent in the public sector more has a good another performance than in the private sector. Based on Perry and Wise (1990) explained that motivation in public service must be considered as a psychological need. Individuals strengthen to the public interest to fulfill their own obligation (Wise, 2004). This can be explained primarily by intrinsic motivational factors. The intrinsic factor captures the idea that workers are

typically motivated if they really concern about their job (Tracy and Robins, 2004). Perry and Wise (1990) further explained that PSM as one's sensitivity to impulses that are oriented primarily to public institutions.

Perry (1990) stated that individual motivations in provide any services to the public sector are: Rational (usually defined as an altruistic entity or an attitude of being more concerned with others); Norm-Based (the eager to deliver the public interest that creates PSM); and Affective (responsibility to public policy because of self-identification with the policy). Crewson (1997) added that the sense of wanting to help others and providing benefits to community, which is less demonstrated by workers in the private sector than in the public sector.

Organizational commitment

Mowday et al., (1982) defined that work commitment as strength, personal recognition and engagement with work organizations. It also shown that work commitment is a predictor of turnover in an organization where employees with high commitment, generally more resilient in carrying out their work and productive then also oriented towards achieve organizational goals. Meanwhile, Porter et al. (1974) explained that the basic understanding of OC is admission and affirmation of organizational targets and objectives, eagerness to work professional on part of the organization, and efforts to loyal in the workplace. So, it to improve employee performance, the organization also provides training for its employees, which is assumed to be the organization's investment in human resource development. So, many employees are feels like has a moral obligation to continue to be a member on the organization because of obligation to pay debts for the investment made by the organization for employee as a commitment.

Bakan et al., (2011) stated that the success of an organization does not only depend on how an organization achieves a best position based on the competence of its human resources, but also encourages any commitment for its employees to the organization. In case, organization commitment is more than just a legal participation, but includes a firm attitude and a reads to pursue goals. OC is a situation in which a worker is in accordance to a certain organization, including the aims and desires to maintain active participation in the workplace (Robbins & Judge, 2015).

Internal control

COSO (1992) described that an internal control's objectives in three groups, such as compliance with related laws and regulations, operation efficiency, and financial reports reliability. Therefore, internal control is placed as the first line of defense in protects some organization's resources. In this case, a practice to established by control system also promote management resources accountability, operations efficiency, fewer risk taking, larger agreement with regulations, laws, procedures, and policies, then a bigger achievement in reducing abuse and fraud (Altamuro& Beatty, 2010).

According to COSO, internal control basically consists of four basic concepts, namely that internal control is; a process, influenced by people, provides a reasonable belief, and a means to an end. Primastuti (2006) was explained that quality internal control is an effective control and refers to the organization's achievement then goals for design controls. Effectiveness is a measure of the success any activity or program associated with the goals set. An internal control is said to be effective if it covers the extent which the entity's operating objectives are obtained, reliable published financial statements preparation, and related regulation, then laws are obeyed.

Organizational citizenship behavior (OCB)

Organ (1988), as cited by Paine and Organ (2000), defined that OCB as discretionary individual behavior, which is indirectly or explicitly perceived by legal reward systems, and as a whole encourages organization effectively. OCB is a term used to identify behaviors performed by employees outside of their main duties, but this behavior is intended and benefits the organization (Neami & Shokrkon, 2004). OCB is an individual behavior required which is not immediately recognized in a formal written work system, but can increase organizational effectiveness. So, OCB covers many behaviors including volunteering for extra tasks, helping others, following workplace procedures, and rules with any procedures. These behaviors also display the "added value of employees" which is a form of prosocial behavior, such as social behavior like positive attract, constructive, and meaningful to help (Aldag&Resckhe, 1997).

Robbins (2006) argued that OCB is a preferred behavior is not a formal work obligation of employees, but supports organizational effectiveness. Podsakoff et al., (2000) defined by OCB as behavior that exceeds formal obligations that are not directly related to the compensation received. Employees with high OCB will not be given certain financial compensation, but OCB is more about the social behavior of each employee to work beyond expected on.

Employee performance

Campbell (1990) in Rich et al., (2010) stated that employee performance consists of observable behaviors carried out by people in their work that are relevant to organizational goals. Sarmiento et al., (2007) identify performance as the product of two aspects such as skills and abilities and (either genuine or gained) that an employee has, and the motivation to apply a best work. So, an existence for a measurement of performance makes organization able to know how much achievement ranks, success or maybe even the failure of employees in carrying out work.

The performance of an employee is determined by the ability and motivation to carry out a job (Gibson et al., 1997). The success of a performance can be influenced by several factors, including personal factors (skills and motiva-

tion), team factors, leadership factors, system factors, and contextual (situational) factors (Mahmudi, 2010).

For other pattern, some performance of public organizations must always be measured, and this measurement by applying performance indicators. An existence of a measurement of performance makes the organization able to find out how much achievement ranks for success or maybe even failure in carrying out work.

HYPOTHESIS

PSM and employee performance

Vandenabeele (2009) explained that PSM focuses on the personal grade because PSM is a personal level construct, and highest possibility to affect PSM, which related to individual performance. This motivation will encourage employees to perform in public organizations regardless of how performance is measured (Naff and Crum, 1999). Furthermore, Ritz (2009) in his research explained that motivation towards a public interest and will make employees more performance-oriented in serving. An existence of high work motivation makes employees devote their energy and thoughts to improve any performance in the organization because employees will complete each job well.

H1: Public Service Motivation has a positive effect on Employee Performance.

Organizational commitment and employee performance

Research by Zafeiti & Mohammad (2017) proved that work commitment has a positive influence to employee performance. Because of commitment from employees are very important to support organizational excellence through their participation in carrying out the worksite. Employees who have high organizational commitment to work also have better performance than employees with low commitment. Saari and Judge (2004) explained that job satisfaction is a crucial and main predictor for measurement for high performance of employees. Employees who get higher job satisfaction will do the good job. Therefore, a job satisfaction has a substantial meaning both for employees and organizations, especially to produce positive practice, not only for employees themselves but also for the organization.

H2: Organizational Commitment has a positive effect on Employee Performance.

PSM, Organizational commitment, internal control and employee performance

Research by Manurunget al., (2015) founded that high employee commitment will increase the effectiveness of internal control and prevent fraud. Praset-

yono and Kompyurini (2007) stated that there is a relationship between OC, IC, and application for good corporate governance to organizational performance. Taufikand Kemala (2013) also discussed that organizational commitment and internal control on organization is economical, efficient, and effective will be created any governance in institutions which will ultimately lead to organizational performance. Based on the foregoing, it can be interpreted with an existence of employee commitment to the organization and increase effectiveness for internal control system as well as their own performance which leads to the accomplishment of organizational goals and objectives.

H3: Internal Control mediates the connection between PSM and Employee Performance.

H4: Internal Control mediates the connection between Organizational Commitment and Employee Performance.

PSM, Organizational commitment, OCB, and employee performance

Research by Ehrhart et al., (2006) founded that OCB at the unit level is related to unit effectiveness. Because (OCB) is important to organizational functioning which is focused both on its antecedents and consequences at both the employee and organizational level (Podsakoff et al., 2000). OCB antecedents are consist of attitude for employees, perception of role, stress, demographics, interpersonal trust, job satisfaction, employee mood, and organizational commitment (Moorman and Blakely, 1995; Williams and Wong, 1999). OCB also provides an opportunity for every public institution personnel to work together, discuss, and complement each other in work, as a result, every public institution personnel becomes compact, and contributes to get achievement and increase performance (Komalasari, 2012). The OCB concept has continued to be focus on factual research, since practitioners and researchers have recognized its practical consequences for organizational success and job performance such as productivity, competitive advantage, and productivity (Podsakoff and MacKenzie, 1994). While Whiting et al., (2008) also explained that OCB has a significant influence to decisions of performance evaluation.

H5: OCB mediates the connection between PSM and Employee Performance.

H6: OCB mediates the connection between Organizational Commitment and Employee Performance.

METHODS

Population and Data Collection

This research has many populations like 170 employees on the central government ASN under the Directorate General of Treasury, Ministry of Finance in Yogyakarta Special Region Province. From all respondents who are expected to fill out the questionnaire, the rate of return and filling is 92.35%.

Measurements

Standard measures are used to collect data related to public service motivation, organizational commitment, internal control, civic behavior, and employee performance. Every statement also submitted for any answered using a five-point Likert scale such as strongly disagree (1), disagree (2), doubt (3), agree (4), strongly agree (5).

Public service motivation (PSM)

The PSM indicators used in this study are based on Perry (1996) research which consists of concern in public policy making, responsibility for public concerns, and duty as citizens, feelings of understanding, and self-sacrifice. The measurement consists for 12 statements where for each indicator consists of three statements.

Organizational commitment (OC)

Some indicators of organizational commitment by Allen and Mayer (1990) which consists about any affective commitment, ongoing commitment and normative commitment. For the statement for organizational commitment also consists in nine statements in which there are three statements for each indicator.

Internal control (IC)

The internal control indicators have been used on Internal Control Questionnaires (ICQ) that representation by elements of internal control for 15 statements for five indicators, including risk assessment, control environment, information, and communication control activities, as well as monitoring, with three statements for each of them.

Organizational citizenship behavior (OCB)

A scale based on the research of Podsakoff et al. (2000) was used as indicators to measure OCB. The measurement scale consists of 15 statements consisting of 5 indicators, including altruism, civil policy, awareness, kindness, and sportsmanship, which consists for three statements.

Employee performance (EP)

The employee performance has many indicators in research by Sarmiento et al., (2007) and Basuet et al., (2017), which consist for quality of work results, knowledge of work, ability to manage, discipline, integrity, proactive, innovative, cooperation and initiative. For the measurement scale were consists of 27 statements, in which each indicator consists of three statements.

DATA ANALYSIS AND DISCUSSION

Confirmatory test

The statistical analysis was used by path analysis and tested by AMOS for SEM analysis. An indicator is said to be valid if the loading factor is ≥ 0.5 or ideally ≥ 0.7 and a variable is declared reliable if it has construct reliability > 0.7 . Based on the data analysis of Table 1, all variables and indicators can be declared valid and reliable.

Table 1 Confirmatory test results

Variable	Item	Load Factor	Error	Construct Reliability	Average	Notes
Public service motivation				0.956	0.847	Reliable
	PSM 1	0.712	0.148			Valid
	PSM 2	0.893	0.056			Valid
	PSM 3	0.890	0.055			Valid
	PSM 4	0.667	0.199			Valid
Organizational commitment				0.871	0.696	Reliable
	OC1	0.642	0.581			Valid
	OC2	0.902	0.084			Valid
	OC3	0.823	0.165			Valid
Internal control				0.983	0.920	Reliable
	IC1	0.836	0.080			Valid
	IC2	0.885	0.064			Valid
	IC3	0.900	0.063			Valid
	IC4	0.885	0.068			Valid
	IC5	0.895	0.064			Valid
Organizational cit-				0.983	0.92	Reliable

izenship behavior					2	
	OCB 1	0.836	0.071			Valid
	OCB 2	0.907	0.044			Valid
	OCB 3	0.857	0.053			Valid
	OCB 4	0.820	0.070			Valid
	OCB 5	0.825	0.068			Valid
Employee performance				0.987	0.894	Reliable
	JP1	0.872	0.075			Valid
	JP2	0.869	0.066			Valid
	JP3	0.894	0.062			Valid
	JP4	0.855	0.075			Valid
	JP5	0.790	0.118			Valid
	JP6	0.863	0.071			Valid
	JP7	0.791	0.126			Valid
	JP8	0.850	0.081			Valid
	JP9	0.837	0.093			Valid

Source: primary data (2020)

Model fit test analysis / goodness of fit

The results are shown that there are only a few parameters that does not show a good goodness of fit, in terms of the Chi Square value with $p < 0.05$, the AGFI and GFI values are still below 0.9. Meanwhile, the GOF indicator based on RMSEA is 0.079 (less than 0.08), thus it is considered good results. Furthermore, the CMIN / DF value or comparison between Chi Square and DF (1.981) is below 2, which is a good criteria while the TLI value (0.922) is above the recommended value of 0.90. The CFI value (0.935) is also above the recommended value of 0.90, which is declared good. From the measurement results for the Goodness of Fit Index, Chi Square is still significant and AGFI is below 0.9, but other criteria are good, hence it can be concluded that all pa-

rameters have met the expected requirements, in other words, this research model has met the suitability of the model.

Table 2. Goodness of Fit Result

Criteria	Critical value	Model result	Conclusion
X ² - Chi-square	Expected to be low	538.885	
Probability	≥ 0.05	0.000	Bad
RMSEA	≤ 0.08	0.079	Good
CMIN/DF	<2	1.981	Good
GFI	≥ 0.90	0.803	Marginal
AGFI	≥ 0.90	0.746	Bad
TLI	≥ 0.90	0.922	Good
CFI	≥ 0.90	0.935	Good

Source: primary data (2020)

By using AMOS, the path and coefficient value of connection between motivational variables of public services and organizational commitment to employee performance with internal control and OCB as a mediating variable, can be generated, as presented in Figure 1.

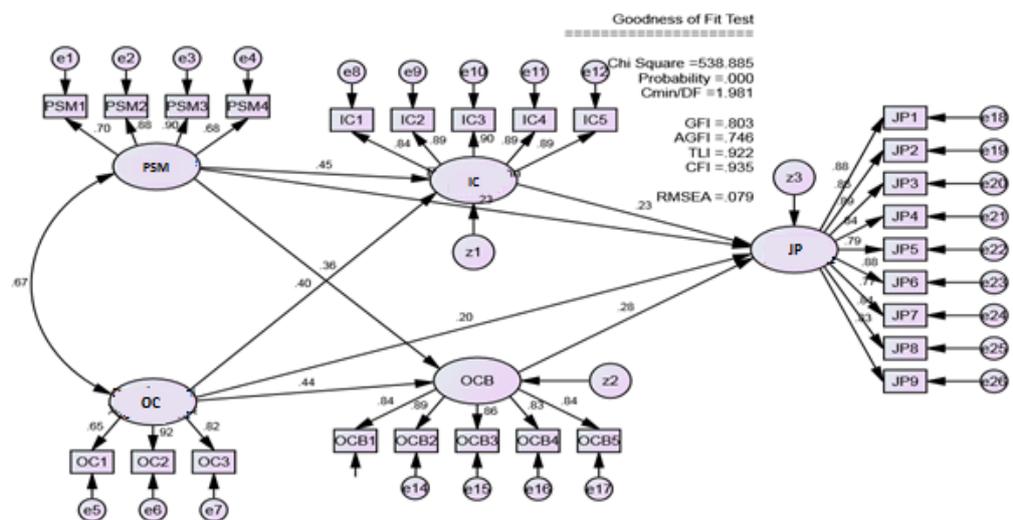


Figure 1. SEM analysis models

Hypothesis one (H1) shown that any consistency with the results of research by Miao et al., (2018) which founded PSM has a significant constructive correlation with EP. From those models, any positive coefficient estimate is 0.233 with a probability $p = 0.008 < 0.05$, indicated that the influence between PSM and EP is significantly positive. PSM is a personal service orientation to be useful for the community, an orientation to help others, and an enthusiasm for achievement intrinsic or service orientation. Belle (2012) also suggested that

employees whose job is to provide direct services to the community will have a sense of empathy that can transform themselves, so they care more about the public performance for organizations such provide any services. During the Covid-19 pandemic, civil servants were more aware of their position as employees of public organizations where their duties had a wide impact not only for stakeholders, but in general for a wider community, they also provided services sincerely and unwittingly made individual performance targets achievement and indirectly goals about organization in terms of service.

Hypothesis two (H2) is in line with research by Zafeiti& Mohamad (2017) also proved that a commitment on the organization has a constructive influence on EP. This is reflected in the positive estimate coefficient for 0.200 with a probability on $p = 0.021 < 0.05$, indicated that the effect between OC and EP is significantly positive. In addition, a high commitment will make employees share in the organization and make goals hence the goals must be achieved with all efforts (Camilleri and Van der Heijden, 2007). This happens because committed employees are very important to support organizational excellence through participation in carrying out the work. Some employees who have high commitment to work in organization more better performance when compared to employees with low commitment. During the Covid-19 pandemic, this commitment has increasingly shown the desire of employees to continue working in their current workplaces, and will feel lost or sad if they have to leave work. For the attachment to organization that can makes civil servants about serious efforts and achieve their performance targets.

Hypothesis three (H3) described that the same results as reported by Andriano, *et al.*, (2018), in which there is a correlation between PSM, IC, and EP. So, it was evidenced by the path coefficient for the indirect influence between public service motivation and employee performance through internal control of 0.101 with a significance test of 2.010 for the Sobel Test and a probability of 0.022, in which the value is less than 0.05 (at the 5% significant level). Motivation for public services can improve employee internal control and increases some good performance. Employees, who have high public service motivation, certainly have an interest in making public policies, such responsible for public concerns and duty as citizens. Employees also have any feelings to understand and self-sacrifice, so employees are able to identify some risks that may occur then interfere to achieve performance targets. For a high motivation of public services will be able to increase control activities, risk assessment, and environmental control, so employees can complete their work optimally. The Covid-19 pandemic emphasizes about significance internal control and ensuring the effect between motivational public services and employee performance. For the optimal internal control, employee motivation will be psychologically maintained to ensure performance and maintained by optimal conditions.

Table 3. Result of Direct Effect

Hy-pothe-sis	Relations between variables	Coeffi-cient	S.E.	C.R.	P-value	Re-sults
H1	Public service motivation → employee performance	0.233	0.113	2.649	0.008	Sig-nifi-cant
H2	Organizational commit-ment → employee performance	0.200	0.073	2.300	0.021	Sig-nifi-cant

Source: primary data (2020)

Table 4. Results of Indirect Effect

Hy-pothesis	Correlation between Variables	Coeffi-cient	Sobel Test (Z calc)	P-value	Results
H3	PSM → IC → EP	0.101	2.010	0.022	Significant
H4	OC → IC → EP	0.089	1.980	0.048	Significant
H5	PSM → OCB → EP	0.103	2.275	0.011	Significant
H6	OC → OCB → EP	0.125	2.438	0.007	Significant

Source: primary data (2020)

Hypothesis four (H4) supported that the research study by Taufik and Kemala (2013) which proved that a commitment and internal control will create an organization including economical, efficient, and effective to create governance in institutions which will ultimately lead to performance. This is evidenced by the path coefficient of indirect influence of organizational commitment on employee performance through internal control of 0.089, with a significance test of 1.980 obtained from the Sobel Test and a probability of 0.048, in which the value is less than 0.05 (at 5% significant level). Thus, there is a significant impact between OC on employee performance through internal control. Manurunget *al.*, (2015) shown that high employee commitment must be accompanied by some effectiveness of the internal control system to achieve expectation from organizational performance. Employee commitment to their organization will increase the effectiveness of IC system and also employee performance, which then leads to the achievement between targets and objectives at the institution. Moreover covid-19 pandemic increasingly shown that internal control is needed with organizational commitment of civil servants. It is also maintained any consideration from external supervision carried out by other parties is reduced as a result of the Covid-19 Pandemic.

Hypothesis five (H5) proved that OCB has mediations for the link between public service motivation and employee performance. This research also

shows that public service motivation needs to be accompanied by individual independent behavior in the organization. So, some employee performance can be achieved, as evidenced by the path coefficient of indirect influence to public service motivation on employee performance through OCB, which is 0.103, with a significance test obtained by the Sobel Test value is 2.275 and probability of 0.011 in which the value is less than 0.05 (at the 5% significant level). Public service motivation has a major effect to OCB, which leads to the performance on the public sector (de Geuset *al.*, 2020). OCB is a personal contribution that passes the demands of an employee where he works. OCB involves behaviors were included helping others as well as volunteering to complete extra tasks. Motivation for any employees can provide to public services equally, voluntarily, meaningfully, and good value that more important than personal or group interests. Especially during the Covid-19 Pandemic, motivation for public service for civil servants has a possibility of being eroded by the tendency to be worried about environmental conditions. Motivation can also provide any public services and needs to be accompanied by high OCB, so it can increase any employee contributions to the organization, even this contribution can overcome demands on the role in the organization and compensated by achievement of performance.

Hypothesis six (H6) proved that OCB has significantly mediates to the connection between organizational commitment and employee performance as evidenced by an indirect effect path coefficient of organizational commitment on employee performance through OCB, which is 0.125, with a significance test obtained by the Sobel Test value is 2.438 and a probability of 0.007, which is the value more smaller than 0.05 (at 5% significance level). OCB is like an employee attitude that organizations expectation, and also considered with beneficial for the organization in improving performance (Indartiet *al.*, 2017). OCB has many contributes to employee performance and ultimately to the results of work in the organization as a whole which cannot be cultivated and even enforced through formal organizational obligations or by giving. In addition, OCB is a determining variable in achieving employee performance targets because it can prevent reduced motivation for public services (de Geuset *al.*, 2020) and organizational commitment (Indarti et al., 2017) or can even improve both. However, it is best if employees are always involved in organizational functions, for example in policy making in completing work tasks and responsibilities. Loyalty and a sense of belonging to the organization are continuously instilled in the minds of employees, so they can maintain the reputation of the institution. During the Covid-19 pandemic, the role of civil servants in carrying out their duties and responsibilities is required to always be in optimal conditions. Public employees who have public service motivation and strong organizational commitment plus high OCB are the basis for achieving any expectation about organizational goals.

Miao *et al.*, (2018) suggested that any public service motivation has a positive and significant impact on employee performance. (Zafeiti& Mohamad, 2017) also discussed that an organization commitment can influences employee performance with a positive effect. In an ongoing improvement of never ending

employee performance, an existence of internal control is proven to be able to mediate the link between PSM and OC separately or collectively on employee performance. There is a positive correlation between motivation, commitment (Taufik & Kemala, 2013), internal control (Andriono, 2018) and the application of good corporate governance to organizational performance (Prasetyono & Kompyurini, 2007). Apart from internal control, an existence of OCB has also proven significant in mediating the correlation between PSM (de Geuset *al.*, 2020) and OC to EP (Indartiet *al.*, 2017).

The management of public sector organizations should manage their human resources (HR) and cannot be separated from many factors about performance. In principle, the goal of managing HR is to achieve mutual prosperity between the organization and all employees involved in organizational activities, among others by increasing the motivation for public services and organizational commitment. Superiors should encourage their subordinates to dare to take public policies, because public service is the main goal on an organization and as a form of employee dedication to their work. Organizational commitment also needs to be improved because with high commitment, employees will love their work and work responsibly.

In addition, the organization also needs to optimize its internal control system in order to have any effective and efficient supervision, so organizational goals can be achieved without neglecting applicable regulations. Likewise with OCB, OCB behavior does not only have a good impact on employees but also for the organization needed. If employees have OCB behavior, it is certain that employee performance will increase, which in the end will have a better impact on organizational performance than other organizations. It did not yet have OCB behavior. Public sector employees who have high OCB are an important organizational advantage, so they must be encouraged to increase public demands for the services provided.

During the Covid-19 pandemic, where the performance of ASN employees is precisely required to continue to be at optimal conditions in order to move the wheels of government, many factors are proven to be influential in improve employee performance. ASN was required to be able to improve its competence and maintain it in optimal conditions, so it can work effectively, efficiently, innovative, responsive, and boldly in making any decisions. A maximum use of information technology also increased by optimize an achievement on organizational goals following the social restriction policies that cause the organization's business processes to run in a new normal. In the contrast pattern, a new technology must also be accompanied by motivation and commitment of employees as users. If the motivation of public service and the organizational commitment of employees as technology users decreases because they feel unable to keep up with the high need for employee capabilities, it is possible that employee performance will decrease and organizational goals will not be achieved.

By focusing at the factors that can improve any performance on public sector employees, top management should make various efforts, both to increase the

motivation for public services and employee organizational commitment, while still paying attention to health protocol of Covid-19 pandemic. Activities are also carried out without declining the essence of achieve organizational goals, performed by minimize contactless relations with the use of technology or maintaining distance. Because if it is unavoidable and significantly important, can be face-to-face with strict protocol. For further research, it can be carried out in similar organizations but on a larger scale by adding research samples and variables or factors that affect employee performance.

CONCLUSION

Motivation for public service has a significant constructive correlation with employee performance, because of employees with a high motivation like public services will be motivated to carry out every obligation and task. There is any responsibility, so a performance will increase also. In another side, organizational commitment has a constructive impact to employee performance because employees with a high commitment for their organizational then try to continue to be part of the organization and try to optimize any performance.

There are many correlations between public service motivation, internal control, and employee performance. In general, motivation for public services can improve employee internal control and performance.

So, organizational commitment has a constructive effect to employee performance because employees with high commitment can try to continue to be part of the organization and always try to optimize some performance. There is a correlation between public service motivation, internal control, and employee performance. Motivation for public services can improve employee internal control and ultimately their performance will also increase. Additionally, OCB significantly mediates the correlation between organizational commitment and employee performance.

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