

DETERMINANTS OF GOVERNMENT GOVERNANCE ON PERFORMANCE CUSTOMS AND EXCISE EMPLOYEES

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ABSTRACT

To analyze the relationship between governance and the performance of Customs and Excise agencies in carrying out State duties in accordance with Good Governance, identify specific factors in governance, analyze the influence of Organizational Citizenship Behavior, test whether Organizational Support greatly affects the performance of Customs & Excise employees and to test whether perceived justice affects the performance of Customs & Excise employees. Location selection should be based on considerations of attractiveness, uniqueness, and suitability to the chosen topic. The data collection technique we use is to collect as much data as possible from BPS and from previous research cases that have been conducted. Belawan Customs and Excise Supervision and Service Office, which is one of the main tasks and functions related to technical services and facilities as well as supervision in the field of customs and customs is the responsibility of Customs and Excise Service section employees. Belawan Customs and Excise Madya Customs Type has tried to provide services in the field of customs and excise well, but unfortunately there are still key performance indicators that have not been achieved, namely coordinating BKC production reports and the target time for completing the Red Line and PIB Yellow Line.

Keywords: Employee Performance, OCB, Justice, Organization.

INTRODUCTION

The wave of reform has rolled in demanding changes in all aspects of life statehood. One of the backgrounds to the implementation of reform is that people are disappointed with the government. The government is unable to provide good services to the community. The people as owners of sovereignty no longer have rights (Rahmadana et al., 2020). The spirit of reform has colored the utilization of state apparatus with the demand to create a state administration that is able to support the smooth and integrated implementation of government administration duties and functions. Law Number 25 of 2009 concerning Public Services Article 2 reads "The law concerning public services is intended to provide legal certainty in the relationship between the community and administrators in public services" Article 3 reads "The purpose of the law concerning public services is; a) the realization of clear boundaries and relationships regarding the rights, responsibilities, obligations and authority of all parties related to the provision of public services, b) the realization of a proper public service delivery system in accordance with the principles of good governance and

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corporate objectives, c) the fulfillment service delivery the public in accordance with statutory regulations, and d) the realization of legal protection and certainty for the public in the provision of public services. (Widanti, 2022). Good governance is an issue that has emerged in the management of public administration. This is reflected, among other things, in the intense demands from society on state administrators. Several parties have interpreted good governance in several perspectives, including the UNDP defining it as “the exercise of political economics, and administrative authority to manage a nation's affairs at all levels” thus governance has three related pillars, namely economic, political and administrative. Economic governance includes decision-making processes that facilitate economic activity in a country and interactions between economic actors. Political governance is related to the process of formulating policies. Meanwhile, administrative governance is related to the system. Based on this, UNDP then proposed the characteristics of good governance as: Participation, Rule of Law, Transparency, Responsiveness, Consensus Orientation, Equity, Effectiveness & Efficiency, Accountability, Strategic Vision. Among the various characteristics, which principles or principles of good governance are the most popular among the central government, regional governments, law enforcement, non-governmental organizations and universities, as well as the business world? Based on the results of a study survey on the Implementation of Good Governance in Indonesia on the top 10 principles of good governance, it is known that the most dominant are the principles or principles of public interest and community participation. Meanwhile, the principles of accountability, transparency and decentralization are the third and fourth options. The remaining principles of decentralization, partnership, effectiveness and efficiency, foresight, professionalism and democracy are each in the next order of the top 10 dominant principles of good governance. (Rasul, 2012). One of the many government institutions that is a pillar for other government institutions in terms of implementation good governance is the Directorate General of Customs & Excise which operates in the field of customs and excise which is directly supervised by the Minister of Finance.

Belawan Middle Type Customs and Excise Supervision and Services Office, one of the main duties and functions of which is related to technical services and facilities as well as supervision in the field of customs and excise is the responsibility of employees of the Customs and Excise Services (PKC) section. To achieve these goals, of course, employees who have good performance are needed. After conducting a preliminary survey, a phenomenon was discovered, where in 2017 the number of revenues did not meet the target, the employee performance behavior scores on customs and excise had not yet reached 100%, and the achievement of key performance indicators had not yet reached the target. This phenomenon is related to employee performance which is influenced by organization. Citizenship Behavior (OCB), organizational support, and perceptions of justice. Customs and Excise Intermediate Type Belawan Customs has tried to provide good services in the field of customs and excise, but unfortunately there are still main performance indicators that have not been achieved, namely the submission of BKC (excisable goods) production reports and the target time for completion of the Red Line and Yellow Line PIB. This unattainable performance condition is of course influenced by certain factors. There are

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several factors that influence employee performance. (Amali Rivai et al., 2019). Organizational Citizenship Behavior (OCB) is the behavior of individuals outside of their primary duties within an organization that helps strengthen an organization's culture and results. OCB includes behaviors such as helping coworkers, keeping the work environment clean and orderly, and showing a high commitment to the organization. These behaviors are not required by the job description or organizational rules, but aim to promote a positive work atmosphere and help the organization achieve its goals. OCB has a positive impact on organizational outcomes, such as performance, productivity and employee morale. (Bams, 2023). Another factor that influences employee performance is organizational support. Organizational support greatly influences an employee's deepest feelings about the attention and support of the organization. Employees with a sense of organizational support feel personally respected, cared for, and recognized, and in turn can demonstrate improvement Work. Perceived organizational support is the extent to which employees believe that their organization values their contributions and cares about their well-being and meeting socioemotional needs. (Wikipedia, 2020). There is also justice which is part of the factors that influence the performance of customs officers. Justice essentially means treating someone or another party in accordance with their rights and obligations. What is the right of every person is to be recognized and treated according to the same level of dignity and worth, with the same rights and obligations, without distinction of race, rank, descent, wealth, education or religion. (Gde Suranaya Pandit, 2018). When employees have a high perception of fairness in their organization, they may feel more helpful, and it also becomes natural for them to play a role by contributing to a greater than higher level of work outcomes. The aim of this research is to determine and analyze the influence of governance on the performance of customs employees, the influence of OCB on employee performance, the influence of organizational support on employee performance, and the influence of justice on employee performance, where governance is the independent variable and employee performance is the dependent variable.

METHOD

The type of research used is quantitative research. Quantitative research is a process of discovering knowledge that uses data in the form of numbers as a tool analyzing information about what you want to know (Kasiram 2008). Research location is the place where researchers obtain information regarding the required data. Location selection must be based on considerations of attractiveness, uniqueness and suitability for the chosen topic. (Epriliani, 2022) The data collection technique we use is to collect as much data as possible from BPS (Central Statistics Agency) and from previous research cases that have been carried out.

RESULTS

The relationship between Organizational Citizenship Behavior (OCB) and performance employee.

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Based on the results of literature review research, Organizational Citizenship Behavior (OCB) was first presented to the world of science by Bateman and Organ (1983). Organ considers OCB as personal and arbitrary behavior that is not properly defined by the organization's formal remuneration system and generally increases the productivity of the organization. Arbitrary here means that this behavior is not included in the detailed job duties, it is not mandatory for the employee to do it, and if it is not done, there will be no punishment for it (Podsakoff et al., 2000). OCB is an effort made to maintain and improve the social and psychological context of employees to support the performance of their duties in the organization (Organ, 1997). Based on a literature review, OCB can be categorized into seven types (Podsakoff et al., 2000). Helping behavior means voluntarily helping another person. Altruism is a precursor to helping behavior. Sportsmanship refers to maintaining a positive attitude and willingness shown by employees to sacrifice their own interests for the sake of the organization or for the greater interests of the organization. Organizational loyalty means not only being loyal to the organization, but also making sincere efforts to promote a positive image of the organization to outsiders. Organizational compliance implies adhering to company regulations, and procedures, being a good employee and servant. Individual initiative means being proactive. It refers to a sincere effort to improve work results and encourage others to do so. Civic virtue refers to taking part in political membership of organizations, engaging in policy issues and monitoring on behalf of society. Self-development is an effort made by employees voluntarily to improve themselves in terms of knowledge, skills and the ability to expand contributions to the organization. (Khaerunisah et al., 2021) From the results of previous research conducted by Bateman & Organ, it can be seen that OCB has a role in improving the performance of customs and excise employees.

H1: OCB has a positive and significant effect on employee performance

The relationship between organizational support and employee performance

Research by Eisenberger et al. (1990) which states that employees who receive support from their organization are less likely to look for another job or will not accept a job offer from another company. Workers will feel supported by their organization when the rewards given are felt to be fair, they have a voice in decisions and when they see their superiors as supportive. Organizational support is seen as very important for employee behavior, this support can be in the form of attention from leaders to their subordinates and can also be in the form of adequate facilities and infrastructure to support employee performance. Perceived organizational support refers to employees' perceptions of the extent to which the organization values their contributions, provides support, and cares about their well-being (Rhoades and Eisenberger, 2002). (Metria & Riana, 2018) From the results of previous research conducted by Eisenberg in 1990, it can be seen that organizational support greatly influences and is significant on employee performance.

H2: Organizational support has a positive and significant effect on employee performance

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The relationship between justice and employee performance Dessler in his research revealed that the factors that influence organizational justice are:

- a. Task characteristics. The nature of the employee's performance of duties and all the consequences they receive. Clarity of task characteristics and the evaluation process will increase employee perceptions of organizational justice.
- b. The level of trust of subordinates. The extent of employee trust in superiors (role and leadership). The higher the trust employees to their superiors will increase employees' perceptions of organizational justice.
- c. Frequency of feedback. The more frequently feedback is carried out, the more employees' perceptions of organizational justice will increase.
- d. Managerial performance. The extent to which existing regulations are applied fairly and consistently and respect employees without personal bias will further increase employee perceptions of organizational justice.
- e. Organizational climate. Perceptions regarding the quality of the organization's internal environment are relatively perceived by members of the organization which will then influence their subsequent behavior which will also influence increasing employee perceptions of organizational justice. (Jufrizen & Hamdani, 2023)

In the same research regarding justice having a major influence on employee performance, Benyamin (2009) defines organizational justice as a personal assessment of the ethical and moral standards of managerial behavior. In assessing organizational justice, there are at least three areas that must be evaluated, namely: rewards, processes, and interpersonal relationships. Several studies have examined organizational justice through three components, namely: distributive, procedural and interactional (Harris, 2015). Kamran (2013) defines organizational justice as work conditions that lead individuals to believe that they are treated fairly or unfairly by their organization. Mojgan et al, (2014) also explained that organizational justice is an important motivator in a work environment. (Meigantari & Netra, 2016) So, through these studies it can be seen that perceptions of justice have a very significant influence on employee performance.

H3: Perceptions of Justice have a significant influence on employee performance.

The Relationship Between OCB, Organizational Support, and Perceptions of Justice and Employee Performance From previous research statements, researchers can draw the conclusion that Organizational Citizenship Behavior (OCB), Organizational Support, and Perceptions of Justice have a very positive and significant influence on employee performance.

H4: OCB, Organizational Support, and Perceptions of Justice Have a Positive and Significant Influence on Employee Performance.

DISCUSSION

Employee Performance

According to Rivai (2005:15), there are several expert opinions regarding the meaning of performance. Meanwhile, according to Osborn (1991), performance is: "As the quality and quantity of achieving tasks, whether carried out by individuals, groups or

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companies." Meanwhile, according to Tika (2006), performance is the result of work functions/activities of a person or group in an organization which is influenced by various factors to achieve organizational goals within a certain time period. (Rahayu, 2015). In the decision of the chairman of the State administrative institution no. 589/IX/6Y/1999 dated 20 September 1999 concerning Guidelines for Preparing Performance Accountability Reporting for Government Agencies states that Performance is a description of the level of achievement of the implementation of an activity/program/ policy in realizing the goals and objectives of the organization. Based on these limitations and explanations, performance can be interpreted as a comparative measure of the good and bad of organizational activities through the results achieved (output) in accordance with organizational goals. In essence, the limitations and what will be used, individual assessment is always interpreted as a systematic process, where superiors review and assess the abilities, work behavior and work results of employees in a certain period to be used as consideration for making decisions about actions in the field of human resources (Sofyan, 2013). Harsuko (2011), "Performance is the extent to which a person has played a role in playing out the organization's strategy, both in achieving specific targets related to the individual's role and/or by demonstrating competencies that are stated to be relevant to the organization." Performance is a multi-dimensional concept covering 3 aspects, namely: attitude, ability and achievement. (Rosmaini & Tanjung, 2019). Based on the definition of performance from several opinions above, performance is a comparison of the work results achieved by employees with predetermined standards. Performance also means the results achieved by someone, both quality and quantity in an organization in accordance with the responsibilities given to it.

Organizational Citizenship Behavior (OCB)

According to Wirawan (2013: 722), Organizational Citizenship Behavior is voluntary behavior carried out by employees outside the terms and conditions of the organization so that it is not related to the reward or reward system. According to Moorhead and Griffin (2013), Organizational Citizenship Behavior is individual behavior that makes a positive overall contribution to the organization. Meanwhile, according to Titisari (2014:6) Organizational Citizenship Behavior is employee behavior towards colleagues or the company, where this behavior exceeds the standard behavior set by the company and provides positive benefits for the company. (Iriyani & Pangestu, 2022). Organ (2006) defines Organizational Citizenship Behavior (OCB) as individual behavior carried out of their own free will even though it is not stated in the job description, and is not directly or explicitly related to the reward system, which in general can improve organizational functioning effectively and efficiently. Meanwhile, according to Walz, SM and Niehoff, BP (2000), Organizational Citizenship Behavior (OCB) is voluntary behavior, not a forced action towards things that prioritize the interests of the organization. (R. Suyitno, 2021). From the opinions of the experts above, it can be concluded that Organizational Citizenship Behavior (OCB) is the behavior of an individual in carrying out his duties beyond the job description

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that is his obligation. This behavior is constructive and supports the effective functioning of government agencies/governance.

Organizational Support

According to Mathis and Jackson (in Indaryanti and Bodroastuti, 2009) Organizational support is the support received from the organization in the form of training, equipment, expectations and a productive work team. Positive support from the leadership and all employees will create a conducive work situation. Employees think that if the organizational support they receive is high, the employee will perceive the organization more positively. (Tabrini, 2020). According to (Robbins, 2012), perceived organizational support is the degree to which employees believe the organization values their contributions and cares about their welfare. Meanwhile, according to (Wayen, 2011) perceived organizational support is a global belief developed by employees regarding the extent of the organization's commitment to them (employees) seen from rewards organization towards their contributions and the organization's concern for their lives. This is different from (Milkovich et al., 2014) which states that organizational support is the responsibility of the organization which states the organization's commitment to employees regarding rewards for their performance in the form of direct awards or personal recognition. (Pardamean, 2022). According to Rhoades and Eisenberger (2012: 827) perceptions of organizational support refer to employees' perceptions regarding the extent to which the organization values their contributions and cares about their welfare. If employees perceive that the organizational support they receive is high, then these employees will integrate membership as members of the organization into their self-identity and then develop more positive relationships and perceptions of the organization. (Novitasari & Winarsih, 2020), From several expert opinions above, it can be concluded that organizational support is an employee's perception that he is valued and cared for by the organization or company where he works.

Justice

According to Vasthi Nughroho (2010), justice is essentially treating someone or another party according to their rights. What is the right of every person is to be recognized and treated according to their dignity, equal status, equal rights and obligations, without distinction of race, descent and religion. (Frinaldi & Ali Embi, 2012). According to Robbins (2003:249), organizational justice is the overall perception of what is fair in the workplace. Justice concerns a person's perception of the treatment they receive from other people. Individual perceptions of a sense of fairness in the workplace can be considered as a factor that can trigger increased employee loyalty to the company. Gibson et al. (2012) define organizational justice as the degree to which an individual feels treated equally in the organization where he works. Another definition says that organizational justice is a person's fair perception of decisions taken by their superiors (Colquitt, LePine, & Wesson, 2009). From the several definitions outlined above, it can be concluded that organizational justice is employees' perception of how fair or appropriate the government/agency's treatment of them is.

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CONCLUSION

Belawan Middle Type Customs and Excise Supervision and Services Office, one of the main duties and functions of which is related to technical services and facilities as well as supervision in the field of customs and excise is the responsibility of employees of the Customs and Excise Services (PKC) section. To achieve these goals, of course, employees who have good performance are needed. After conducting a preliminary survey, a phenomenon was discovered, where in 2017 the number of revenues did not meet the target, the employee performance behavior scores on customs and excise had not yet reached 100%, and the achievement of key performance indicators had not yet reached the target. This phenomenon is related to employee performance which is influenced by Organizational Citizenship Behavior (OCB), organizational support, and perceptions of justice. Customs and Excise Intermediate Type Belawan Customs has tried to provide good services in the field of customs and excise, but unfortunately there are still main performance indicators that have not been achieved, namely the submission of BKC (excisable goods) production reports and the target time for completion of the Red Line and Yellow Line PIB. This unattainable performance condition is of course influenced by certain factors. There are several factors that influence employee performance. (Amali Rivai et al., 2019).

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