

The Influence of Compensation System and Career Development on Organizational Citizenship Behavior with Job Satisfaction as a Mediation Variable

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Abstract

The focus of this research was determine the effect of compensation system and career development on Organizational Citizenship Behaviour (OCB) with job satisfaction as a mediating variable. This research was conducted at Kantor Pelayanan Pajak (KPP) Madya Semarang which is one of the units that carry out the main duties and functions of taxation in Indonesia and is part of the Directorate General of Taxes, Ministry of Finance. This study uses linear regression analysis and Sobel test to assess the ability of job satisfaction to mediate compensation system and career development on Organizational Citizenship Behavior of KPP Madya Semarang. Sampling of the population as many as 108 employees of KPP Madya Semarang. The results showed that compensation system had positive and significant effect on the job satisfaction of KPP Madya Semarang employees. The career development had positive and significant effect to job satisfaction. The compensation system and career development had a significant and positive effect on the OCB of KPP Madya Semarang employees. Meanwhile, job satisfaction succeeded in mediating compensation system and career development on the OCB of KPP Madya Semarang.

Keywords: compensation system, career development, job satisfaction, Organizational Citizenship Behaviour, OCB

INTRODUCTION

The demands of an organization as a business to acquire, develop, and maintain quality resources are increasingly pressing in accordance with the ever-changing environment and efforts to provide excellent service. Therefore, an organization needs organizational citizenship behavior (OCB) that is embedded in its employees, namely organizational citizenship behavior as individual behavior that is voluntary (no coercion), not directly or explicitly recognized formally with a reward system and overall, it is hoped that it can promote the efficiency and effectiveness of organizational functions or the behavior of someone who works beyond the job description (Organ, Podsakoff, & MacKenzie, 2006). According to Mayfield (2013), Organizational Citizenship Behavior (OCB) is a behavior that can encourage employees to do their jobs beyond the provisions provided by the organization so as to improve the performance of these employees.

The Directorate General of Taxes (DGT), which is one of the first echelons under the Indonesian Ministry of Finance, has the task of formulating and implementing policies and technical standardization in the field of taxation. The composition of tax revenues in the posture of the State Revenue and Expenditure Budget (APBN) reaches more than 83% (eighty three percent). In 2020, DGT received a tax revenue target of 1,865.7 trillion rupiah from the total planned State Revenue of 2,233.2 trillion rupiah at the beginning of 2020. With such a mandate and responsibility, the DGT must make maximum efforts to achieve the state revenue target. KPP Madya Semarang as part of the Directorate General of Taxes has the same role and responsibility in securing the required state revenue target. To achieve this goal, the personal role of each employee in carrying out his work is important in achieving organizational goals.

One of the factors that influence Organizational Citizenship Behavior (OCB) is the compensation system. The compensation system according to Hasibuan (2014) is all income in the form of money, goods directly, or indirectly received by employees in return for services provided to companies/organizations. The purpose of providing compensation is as a bond of cooperation, job satisfaction, effective procurement, motivation, employee stability, discipline, as well as the influence of labor unions and the government. Compensation is also an award given by employees, either directly or indirectly, financially and non-financially, which is fair to employees for their contribution in achieving organizational goals, so that compensation is very much needed by any company or organization in order to improve the Organizational Citizenship Behavior (OCB) of its employees. In public sector organizations, compensation is given to improve Organizational Citizenship Behavior (OCB) in the form of providing adequate services for the wider community. Previous research on the effect of the compensation system on Organizational Citizenship Behavior (OCB) was conducted by Fitrianasari, et al (2012) and Octaviani and Utami (2018) which resulted in a compensation system having a positive and significant effect on Organizational Citizenship Behavior (OCB). In contrast to the research conducted by Kusumo (2016) which showed that the compensation system had no effect on Organizational Citizenship Behavior (OCB). The difference in these results can create a research gap in this study.

In addition to the compensation system factor, another factor that needs to be considered in improving Organizational Citizenship Behavior (OCB) is career development. According to Siagian (2007) career development is the personal changes that a person makes to achieve a career plan. In line with this understanding, it can be said that career development is a process and activity to prepare an employee for future organizational positions. Employees generally expect to have access to information about various opportunities to be promoted, this access is important especially if the available job vacancies are filled through a competitive internal selection process. If such access is non-existent or very limited, employees will assume that the principle of equality in opportunity to be promoted is not applied in the organization. Open career development is expected to increase Organizational Citizenship Behavior (OCB). Previous research on the effect of career development on Organizational Citizenship Behavior (OCB) was conducted by Alif (2015), Shawabkeh (2017) and Octaviani and Utami (2018) which resulted in career development having a positive and significant effect on Organizational Citizenship Behavior (OCB). Unlike the research conducted by Kusumo (2016) which resulted in career development having no effect on Organizational Citizenship Behavior (OCB). The difference in these results can create a research gap in this study.

In addition to the two factors above, an important factor that can affect Organizational Citizenship Behavior (OCB) is job satisfaction. Job satisfaction is a pleasant or unpleasant expression that arises from employees in looking at work (Tella, 2007). Robbins (2006) states that job satisfaction refers to the general attitude of individuals towards their work. A person with a high level of job satisfaction has a positive attitude towards his job, while someone who is dissatisfied with his job has a negative attitude towards his job. This statement shows that each individual has a different level of satisfaction between one employee and another. Furthermore, according to Arifin (2012) job satisfaction is also a component of life satisfaction. So it becomes very important to pay attention to the development and maintenance of the workforce. Because if employees do not get satisfaction in their work, their motivation will decrease, absenteeism and tardiness will increase and it will be difficult to work with them. This shows that one's job satisfaction will also determine the operation of an organization. With employee job satisfaction is expected to improve Organizational Citizenship Behavior (OCB). Previous research on the effect of job satisfaction on Organizational Citizenship Behavior (OCB) was conducted by Fitrianasari, et al (2012), Alif (2015), Prabawa and Rozak (2016), Purwaningsih and Liana (2015) which resulted in job satisfaction having a positive and significant effect on job satisfaction. Organizational Citizenship Behavior (OCB). In contrast to the results of research conducted by Sudarmo and Wibowo (2018) which resulted in job satisfaction having no effect on Organizational Citizenship Behavior (OCB). The difference in these results can create a research gap in this study.

With a good compensation system and career development and supported or mediated by high employee job satisfaction, it will be able to improve the Organizational Citizenship Behavior (OCB) of employees. A research study on the effect of the compensation system and career development on Organizational Citizenship Behavior (OCB) mediated by job satisfaction will be carried out on employees of KPP Madya Semarang. The public's spotlight on the low Organizational Citizenship Behavior (OCB) of public sector agencies and the quality of services provided to the community that have not been optimal are the driving factors for KPP Madya Semarang to formulate various alternative policies to improve Organizational Citizenship Behavior (OCB) with several alternatives including improving the compensation system, career development and create high job satisfaction in the KPP Madya Semarang.

Based on the background that has been discribed, then the formulation of the problem in the research conductes on the KPP Madya Semarang among others (1) Does Compensation System affect Job Satisfaction (2) Does Career Development affect Job Satisfaction (3) Does Compensation System affect Organizational Citizenship Behavior? (4) Does Career Development affect Organizational Citizenship Behavior? (5) Does Job Satisfaction affect Organizational Citizenship Behavior? (6) Does Job Satisfaction effectively mediate the effect of Compensation System on Organizational Citizenship Behavior? (7) Does Job Satisfaction effectively mediate the effect of Career Development on Organizational Citizenship Behavior?

LITERATUR REVIEW AND HIPOTESIS DEVELOPMENT

Compensation system

Compensation according to Hasibuan (2014) is all income in the form of money, goods directly, or indirectly received by employees in return for services provided to

companies/organizations. Compensation in the form of money means that compensation is paid in cash to the employee concerned. Compensation in the form of goods means that compensation is paid in kind, for example compensation is paid 10% of the products produced by the company where they work. Compensation for cooperation bonds, job satisfaction, effective procurement, motivation, employee stability, discipline, and the influence of labor unions and the government. According to Dessler (2009), compensation is all forms of payment or gifts given to employees and arising from their work. Compensation must adhere to the principles of internal and external equity and the principle of eligibility for employees. Compensation must have a logical, rational and defensible basis because it involves many emotional factors from the employee's point of view (Handoko, 2008). Meanwhile, according to Sutrisno (2011), compensation is everything that employees receive as remuneration for their work activities. From this definition, compensation is all forms provided by the company to employees, both financial (in the form of salaries, bonuses and incentives) and non-financial (such as leave, insurance, convenience facilities and so on). According to Mathis & Jackson (2011) rewards can be in the form of intrinsic and extrinsic rewards. Intrinsic rewards include praise for completing a project or meeting a performance goal. Psychological and social influences reflect the type of intrinsic reward. While extrinsic rewards are real rewards from a compensation program. Compensation can be direct (such as the employer exchanging monetary rewards for work completed) or indirect compensation usually consists of employee benefits in the form of direct salaries and variable income (including individual incentives and organizational incentives).

Career Development

According to Siagian (2013) career development is the personal changes that a person makes to achieve a career plan. Meanwhile, according to Rivai and Sagala (2009) career development is the process of increasing individual work abilities that are achieved in order to achieve the desired career. Handoko (2008) said that career development is a formal approach taken by organizations to ensure indicators of qualifications and experience that may be needed. Meanwhile, according to Robbins (2006) career development is basically done to satisfy the needs and interests of employees. This can be realized by empowering employees, so that they can carry out self-management, and further triggering their work performance to identify jobs through training and development carried out by the organization. According to Simamora (2006), in career development it is necessary to understand two processes, namely how a person plans and implements his own career goals (career planning) and how institutions design and implement career development programs (career management). Career development can be seen from these two perspectives, namely the individual and institutions. Individual-centred career planning is planning that is more centered on the individual's career, while institution-centered is one that focuses on work and identifying career paths that provide logical progress over people between jobs in the organization.

Job Satisfaction

Robbins and Judge (2009) state that job satisfaction is a positive feeling about work as a result of evaluating the characteristics of the job. The job demands interaction with coworkers and superiors, following organizational rules and policies, meeting performance standards, living in often less than ideal working conditions, and other similar things. This means that the assessment (assessment) of an employee on whether or not he is satisfied with his work is a complex accumulation of a number of elements of a job that are distinguished and separated from each other (discrete). The results of the evaluation of all these elements, which can be positive or negative, are then called job satisfaction.

Organizational Citizenship Behaviour

Organizational Citizenship Behavior (OCB) or also known as organizational citizenship behavior is defined as individual behavior that is independent (discretionary), which is not directly and explicitly rewarded by the formal reward system, and which overall encourages the effectiveness of organizational functions (Organ, 1988 in Robbins, 2001).

Relation of Compensation System and Job Satisfaction

Sutrisno (2011), compensation is everything that employees receive as remuneration for their work activities. From this definition, compensation is all forms provided by the company to employees, both financial (in the form of salaries, bonuses and incentives) and non-financial (such as leave, insurance, convenience facilities and so on). With proper compensation, it will be able to affect the level of employee job satisfaction. According to Sutrisno (2011) job satisfaction is an emotional state that is pleasant or unpleasant for employees to view their work. By giving proper compensation, it will be able to create a pleasant emotional state for employees.

Previous research on the effect of the compensation system on employee job satisfaction was conducted by Fitrianasari, et al (2012) and Putra and Suharnomo (2017) which resulted in the compensation system having a positive and significant effect on employee job satisfaction. From the description above, the research hypothesis is formulated as follows:

H1: Compensation System has a positive effect on Job Satisfaction of KPP Madya Semarang employees.

Relation of Career Development and Job Satisfaction

According to Champion (2006) career development is basically done to satisfy the needs and interests of employees. This can be realized by empowering employees so that they can carry out self-management, and further triggering their work performance to identify jobs through training and development carried out by the organization. Thus a good career development, it will be able to affect the level of employee job satisfaction.

Previous research on the effect of career development on employee job satisfaction was conducted by Srinadi and Netra (2013) and Prabowo (2014) which resulted in career development having a positive and significant effect on employee job satisfaction. From the description above, the research hypothesis is formulated as follows:

H2: Career Development has a positive effect on Job Satisfaction.

Relation of Compensation System and Organizational Citizenship Behavior

The compensation system according to Hasibuan (2014) is all income in the form of money, goods directly, or indirectly received by employees in return for services provided to companies/organizations. The purpose of providing compensation is as a bond of cooperation, job satisfaction, effective procurement, motivation, employee stability, discipline, as well as the influence of labor unions and the government. Compensation is also an award given by employees, either directly or indirectly, financially and non-financially, which is fair to employees for their contribution in achieving organizational goals, so that compensation is very much needed by any company or organization in order to improve the Organizational Citizenship Behavior (OCB) of its employees. In public sector organizations, compensation is given to improve Organizational Citizenship Behavior (OCB) in the form of providing adequate services for the wider community.

Previous research on the effect of the compensation system on Organizational Citizenship Behavior (OCB) was conducted by Fitrianasari, et al (2012) and Octaviani and

Utami (2018) which resulted in a compensation system having a positive and significant effect on Organizational Citizenship Behavior (OCB). So based on the above results, the hypothesis of this research is formulated as follows:

H3: Compensation System has a positive effect on Organizational Citizenship Behavior.

Relation of Career Development and Organizational Citizenship Behavior

According to Siagian (2007) career development is the personal changes that a person makes to achieve a career plan. In line with this understanding, it can be said that career development is a process and activity to prepare an employee for future organizational positions. Employees generally expect to have access to information about various opportunities to be promoted, this access is important especially if the available job vacancies are filled through a competitive internal selection process. If such access is non-existent or very limited, employees will assume that the principle of equality in opportunity to be promoted is not applied in the organization. Open career development is expected to increase Organizational Citizenship Behavior (OCB).

Previous research on the effect of career development on Organizational Citizenship Behavior (OCB) was conducted by Alif (2015), Shawabkeh (2017) and Octaviani and Utami (2018) which resulted in career development having a positive and significant effect on Organizational Citizenship Behavior (OCB). From the results above, the hypothesis of this research can be formulated as follows:

H4: Career Development has a positive effect on Organizational Citizenship Behavior.

Relation of Job Satisfaction and Organizational Citizenship Behavior

Job satisfaction is a pleasant or unpleasant expression that arises from employees in looking at work (Tella, 2007). Robbins (2006) states that job satisfaction refers to the general attitude of individuals towards their work. A person with a high level of job satisfaction has a positive attitude towards his job, while someone who is dissatisfied with his job has a negative attitude towards his job. This statement shows that each individual has a different level of satisfaction between one employee and another. Furthermore, according to Arifin (2012) job satisfaction is also a component of life satisfaction. So it becomes very important to pay attention to the development and maintenance of the workforce. Because if employees do not get satisfaction in their work, their motivation will decrease, absenteeism and tardiness will increase and it will be difficult to work with them. This shows that one's job satisfaction will also determine the operation of an organization. With employee job satisfaction is expected to increase Organizational Citizenship Behavior (OCB).

Previous research on the effect of job satisfaction on Organizational Citizenship Behavior (OCB) was conducted by Fitrianasari, et al (2012), Alif (2015), Prabawa and Rozak (2016), Purwaningsih and Liana (2015) which resulted in job satisfaction having a positive and significant effect on job satisfaction. Organizational Citizenship Behavior (OCB). On this basis, the research hypothesis is structured as follows:

H5: Job Satisfaction has a positive effect on Organizational Citizenship Behavior

RESEARCH METHOD

Population and Sample

Hasan (2012) population is the totality of all objects or individuals that have certain, clear and complete characteristics to be studied. The object to be studied in the population is called the population element or unit of analysis, in the form of people, companies, media, and so on. The population in this study were KPP Madya Semarang employees, totaling 108 people. According to Hasan (2012) the sample is part of the population taken in certain ways that have certain characteristics, are clear, and can be considered representative of the population.

The sample in this study were employees of KPP Pratama Madya Semarang. Sampling with the census sampling technique is to take all the existing population to be used as research samples (Hasan, 2012). Based on this, this study used a sample of 108 respondents.

RESULT AND DISCUSSION

The male gender in the research object is the most dominant amount 61 people (56,5%), when compared to female gender which only 47 people (43,5%). The highest frequency by age group was found in the age group between 31-40 years old that is as many as 49 people (45,4%), while the age group above 50 years old is the smallest frequency that is as many as 9 people only (8,3%). The highest frequency of respondent base on education is at the level of bachelor that is as may as 58 people (53,7%).

Validity Test

The sample adequacy rate is met, this is evidenced by the value of Kaiser-Meyer-Olkin Measure of Sampling Adequacy generated on all variables above 0,5. Furthermore, all indicators on the variable Personality (X_1), Work Environment (X_2), Job Satisfaction (Y_1) dan Organizational Citizenship Behaviour (Y_2) shows the number of Loading Factor $> 0,4$ so that all indicators on each variable in this study are declared valid.

Realibility Test

Table 1. Reliability Test

Variabel	Cronbach's Alpha	Standart Value	Description
Compensation System (X_1)	0.952	0.7	Reliable
Career Development (X_2)	0.975	0.7	Reliable
Job Satisfaction (Y_1)	0.976	0.7	Reliable
Organizational Citizenship Behaviour (Y_2)	0.995	0.7	Reliable

Source : primary data processed in 2022

The result of realibility testing on the four variables in this study showed the Cronbach Alpha was more than 0,7 (*cronbach alpha* $> 0,7$), so that it can be stated that all instrument on each variable in this study are reliable.

Regression Test

In this study, the variables of compensation system (X_1), career development (X_2), job satisfaction (Y_1) and Organizational Citizenship Behaviour (Y_2) can be seen in the following table:

Table 2. Regression Test Result

Regression Model	Adjusted R^2	f Test Sig.	t Test		Description
			Coef. Beta	Sig.	
Equation I $Y_1 = a_1 + b_1 X_1 + b_2 X_2 + e_1$	0,233	0.000			

Compensation system and career development on job satisfaction					
Equation I $Y_1 = a_1 + b_1 X_1 + b_2 X_2 + e_1$ - Compensation system on Job Satisfaction - Career Development on Job Satisfaction			0.347 0.377	0.000 0.000	Hypothesis 1 Accepted Hypothesis 2 Rejected
Equation II $Y_2 = a_2 + b_3 X_1 + b_4 X_2 + b_5 Y_1 + e_2$ Compensation system, career development and job satisfaction on Organizational Citizenship Behaviour	0.330	0.000			
Equation II $Y_2 = a_2 + b_3 X_1 + b_4 X_2 + b_5 Y_1 + e_2$ - Compensation System on Organizational Citizenship Behaviour - Career Development on Organizational Citizenship Behaviour - Job Satisfaction on Organizational Citizenship Behaviour			0.410 0.260 0.194	0.000 0.003 0.036	Hypothesis 3 Accepted Hypothesis 4 Accepted Hypothesis 5 Accepted

Source: processed primary data (2021)

From table 2. The results of the first linear regression test above can be explained that the value of beta standard coefficient which is positive and significant is Compensation System variable (X1) of 0.347 with a significance level of $0.000 < 0.05$. Meanwhile, Career Development variable (X2) is 0.377 with a significance level of $0.000 < 0.05$. These results can be included in the regression equation are :

$$Y_1 = 0.347.X_1 + 0.377.X_2 + e$$

Where Y1 (Job Satisfaction) was positively influenced by compensation system (X1) and positively influenced by career development (X2).

The results of the second linear regression test above can be explained that the value of beta standard coefficient which is positive but not significant is Compensation System (X1) of 0.410 with a significance level of $0.000 < 0.05$, Career Development (X2) of 0.260 with a significance level of $0.003 < 0.05$ and Job Satisfaction (Y1) of 0.194 with a significance level of $0.036 < 0.05$. These results can be included in the regression equation are :

$$Y_2 = 0.410.X_1 + 0.260.X_2 + 0.194Y_1 + e$$

Where Y2 (Organizational Citizenship Behaviour) was positively influenced by compensation system (X1), career development (X2) and job satisfaction (Y1).

Coefficient of Determination Test

In equation I it is known that value adjusted R^2 as many as 0.233. that result mean that variable Compensation System and Career Development has a contribution to explaining the Job satisfaction variable by 23,3%, while the remaining is 76,7% ($100\% - 23,3\% = 76,7\%$) explained

by the other variables not observed in this study. In equation II the value of adjusted R^2 is 0.330. These result mean that the variables of Compensation System, Career Development and Job Satisfaction has a contribution and is able to explain the Organizational Citizenship Behaviour Variable of 33,0%, while the remaining is 67,0% ($100\% - 33,0\% = 67,0\%$) explained by other variables not observed in this study.

F Test

In equation I resulting in a significance value of $0,000 < 0,05$, this mean that Compensation System and Career Development variables simultaeously affect the Job satisfaction variable. Further in equation II resulting a significance value of $0,000 < 0,05$, this mean that variables of Compensation System, Career Development and Job Satisfaction simultaneously affect the Organizational Citizenship Behaviour variable.

Sobel Test

The mediating/intervening effect test was conducted to test the significance of the influence of Compensation System and Career Development on Organizational Citizenship Behaviour mediated by Job Satisfaction can be seen in the following table:

Table 3. Sobel Test Result

Indirect Effect And Significance Using Normal Distribution	Value	Z	Sig
Compensation System (X1)	.1405	2,4362	.0148
Job Satisfaction (Y1)			
Organizational Citizenship Behaviour (Y2)			
Indirect Effect And Significance Using Normal Distribution	Value	Z	Sig
Career Development (X2)	.1966	2,6971	.0070
Job Satisfaction (Y1)			
Organizational Citizenship Behaviour (Y2)			

Source : primary data processed in 2022

Discussion

- Hypothesis 1** reads that the Compensation System has a positive effect on Job Satisfaction. Based on the results of the t-test in table 2, it can Compensation System be proven that Personality has significant effect on Job Satisfaction with a significance value of 0.000 and a beta coefficient of 0.347, so that **hypothesis 1 is accepted**.
- Hypothesis 2** reads that Career Development has a positive effect on Job Satisfaction with a significance value of 0.000 and a beta coefficient of 0.377, so that **hypothesis 2 is accepted**.
- Hypothesis 3** reads that Compensation System has a positive effect on Organizational Citizenship Behaviour and significant effect with a significance value of 0.000 and a beta coefficient of 0.410, so that **hypothesis 3 is accepted**.
- Hypothesis 4** reads that Career Development has a positive effect on Organizational Citizenship Behaviour and significant effect with a significance value of 0.003 and a beta coefficient of 0.260, so that **hypothesis 4 is accepted**.

- e. **Hypothesis 5** reads Job Satisfaction has a positive effect on Organizational Citizenship Behaviour. Based on table 2, it is known that Job Satisfaction has a positive and significant effect on Organizational Citizenship Behaviour with a significance of 0.036 and a beta coefficient of 0.194, so **hypothesis 5 is accepted**.
- f. The results of the Sobel test in table 3 show that the value of sig 0.0148 < 0.05 indirect effect, thus it can be concluded that the variable job satisfaction is statistically proven to mediate the effect of Compensation System on Organizational Citizenship Behaviour. **Hypothesis 6 is accepted**.
- g. The results of the Sobel test in table 3 show that the value of sig 0.0070 < 0.05 indirect effect, thus it can be concluded that the variable job satisfaction is statistically proven to mediate the effect of Career Development on Organizational Citizenship Behaviour. **Hypothesis 7 is accepted**.

Conclusion

The test results in this study indicate that compensation system has a positive effect on job satisfaction. This is in accordance with the results of Fitrianasari, et al (2012) and Putra and Suharnomo (2017). Meanwhile, the career development has a positive and significant effect on Organizational Citizenship Behavior. This is in accordance with the results of Alif (2015), Shawabkeh (2017) and Octaviani and Utami (2018). Job satisfaction has actually been able to mediate the effect of personality on Organizational Citizenship Behavior. From the results of the study, it is important to pay attention and provide a good compensation system and career development particularly at KPP Madya Semarang, where this study was conducted. Organizational Citizenship Behavior influenced by the compensation system and career development.

Based on research conducted, the following conclusions can be describe :

1. The role of compensation system and career development in creating Organizational Citizenship Behavior is very large. Because with good compensation system and clear career development, employees will be more enthusiastic in carrying out their duties. The better of compensation system and career development, the easier it is for Organizational Citizenship Behavior to be realized.
2. Job satisfaction needs to be achieved, so that every employee can realize Organizational Citizenship Behavior. When a person feels satisfied with his work, the attitude of helping others will be more easily manifested. The higher the job satisfaction, the easier it is to create Organizational Citizenship Behavior.

This research cannot be separated from several limitations that result in incomplete research. In filling out some of the questionnaires were not supervised directly, so there may be answers that are not in accordance with the reality in the field. The concept used and measured in this study uses a self-assessment rating so that the respondent's subjectivity may still be attached, but this does not reduce the validity of the data obtained in the study. The sample in this study was limited to employees of KPP Madya Semarang, so the generalization of the results was only devoted to employees of KPP Madya Semarang.

Based on the research conducted, there are several things that are for further research, namely for future research it is expected to consider other factors that also influence performance and population expansion in taking research variables. Thus the conclusion will have a wider impact on the conclusions of the study.

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