Role of Organizational Citizenship Behavior as a Mediating Variable on the Effect of Psychological Empowerment and Competence on Employee Performance

Ni Wayan Wardani and I Gusti Ayu Manuati Dewi

ABSTRACT

The civil servant as a government resource plays an important role in providing services for the community. Implementation of public services needs professional, proactive, and competent personnel in endeavor to improve service quality to the community. It is a challenge for civil servants to perform well. Several factors may contribute to improving employee performance, i.e. psychological empowerment, competence, and organizational citizenship behavior. This study aims to analyze the effect of psychological empowerment and competence on employee performance and to determine the role of organizational citizenship behavior as a mediator of psychological empowerment and competence effect on employee performance. The respondent was all civil servants at the Regional Revenue Agency-Badung Regency-Bali Province-Indonesia, with a total sample of 155 by utilizing the saturated sampling method. The data was collected by a self-administered questionnaire and analyzed through Structural Equation Modeling -Partial Least Square (SEM-PLS) 32.9. The results show that psychological empowerment and competence have a positive and significant effect on employee performance; psychological empowerment and competence have a positive and significant effect on organizational citizenship behavior, and organizational citizenship behavior partially mediates the effect of psychological empowerment and competence on employee performance. These findings imply that psychological empowerment, employee competence, and organizational behavior are important factors that may be considered by the government in improving employee performance.

Keywords: Competence, Employee Performance, Organizational Citizenship Behavior, Psychological Empowerment.

I. INTRODUCTION

Performance is a description of achievement level of activities related to objectives realization which are officially stamped in organization planning strategy. To realize the objective, it is necessary to manage all types of organization resources optimally. Human resource is the most prominent resources in organization because they activate other organization resources such as machines, money, materials, and methods. Therefore, it can be said that organization performance is determined most by the human resources possessed by the organization.

Civil servant is formally regulated in the Republic of Indonesia Act number 5, Year 2014 concerning State Civil Servant. Management of civil servant aims to create workforce with integrity; professional; neutral; free from political intervention, corruption practices, collusion, and nepotism; and able to provide excellence services for the community.

The Regional Revenue Agency is one of the regional public institutions Badung Regency-Bali Province-Indonesia which was formed based on the Badung Regency Regional Regulation Number 20, Year 2016 concerning the Formation and Composition of Regional Apparatuses. The main tasks and functions of such an institution are determining policies and Composition of Regional Apparatuses. The main tasks and functions of such an institution are determining policies and Composition of Regional Apparatuses.

The Regional Revenue Agency of Badung Regency as a regional apparatus for providing public services is required to provide services in a professional, fast and friendly manner accompanied by good mastery of the material. For this reason, reliable and competent human resources are needed in their fields as well as high integrity. With good service, it is expected to generate income from taxes in accordance with the amount of the target that has been set.
Employees of the Regional Revenue Agency of Badung Regency must have sufficient competence to support their work. Sumardi and Wibowo (2018) state that competence has a positive effect on lecturer performance. That is, if the competence of the lecturer increases, it will result in an increase in the performance of the lecturer.

The opposite is shown by Sulistyawan (2017) also states that competence has no significant effect on employee performance. Competence is an ability to carry out a job based on skills and knowledge and is supported by the work attitude required by the job.

In addition to psychological empowerment and competence, the role of extra employees is also needed in advancing the organization (Sabri, 2014). The high level of organizational citizenship behavior shown by employees will significantly improve employee performance. Subramaniam & Jasmin (2017) state that organizational citizenship behavior has a positive and significant effect on employee performance. Hariyono (2017) states that OCB has an effect on managerial performance. The attitudes and work achieved by managers are influenced by OCB. These results can be interpreted that managers will perform better if managers have good OCB implementation, namely helping colleagues voluntarily, maintaining organizational reputation, always arriving early, doing work on schedule, evaluating improvements, and not complaining.

Different things were found in the research results of Sarma (et al. 2015) that OCB does not affect performance. Saragih et al. (2017) describe organizational citizenship behavior as voluntary behavior and informal receiving rewards, but staff are able to contribute to the development of organizational productivity and effectiveness. OCB is not regulated in organizational regulations and is not related to formal rewards. Employees who perform these behaviors because they want to and it is not an obligation (Velickovska, 2017). Arefin et al. (2015) stated that employees display organizational citizenship behavior outside of formal job requirements related to employee job performance and without any intention to get any reward from the organization.

Organizational citizenship behavior shown by employees can be improved by increasing employee psychological empowerment and improving employee competence. Behtooee (2016), states that psychological empowerment has a positive and significant impact on organizational citizenship behavior. Empowerment provides the potential for the utilization of human resources that have not been fully utilized. If an organization is to survive in today's complex and dynamic world, potential strengths must be harnessed and used. Skilled employees will benefit the organization and themselves. They continue to live with a sense of purpose and involvement in work, which will directly contribute to the continuous improvement of systems and processes in the workplace. Because of job satisfaction, empowered employees will feel important, then they will be more creative, effective and efficient, thus they show higher OCB. Gorji (2018) state that psychological empowerment has a positive and significant effect on organizational citizenship behavior of employees.

Different results were shown by Bagheri et al. (2011), which states that there is no significant relationship between empowerment and OCB, but communicative skills and

<table>
<thead>
<tr>
<th>Year</th>
<th>Target</th>
<th>Realization</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>2,487,460,318,000.00</td>
<td>2,598,718,129,653.77</td>
<td>104.47%</td>
</tr>
<tr>
<td>2016</td>
<td>2,740,104,540,204.49</td>
<td>2,968,152,917,832.57</td>
<td>108.32%</td>
</tr>
<tr>
<td>2017</td>
<td>3,591,397,745,592.97</td>
<td>3,490,156,150,275.71</td>
<td>97.18%</td>
</tr>
<tr>
<td>2018</td>
<td>5,942,998,856,626.63</td>
<td>3,872,911,783,138.15</td>
<td>65.16%</td>
</tr>
<tr>
<td>2019</td>
<td>4,652,882,190,823.21</td>
<td>4,217,345,349,027.10</td>
<td>90.63%</td>
</tr>
<tr>
<td>2020</td>
<td>2,200,196,693,545.00</td>
<td>1,612,506,533,593.00</td>
<td>73.28%</td>
</tr>
</tbody>
</table>

Source: Regional Revenue Agency-Badung Regency-Bali Province-Indonesia (2021)
behavior have a significant relationship with OCB. Organizational citizenship behavior shown by employees can also be improved by improving the level of competence of each employee. A study conducted by Shahri et al. (2015) shows that there is a significant positive relationship between the components of employee competence and organizational citizenship behavior. This means that if employees feel that they have the skills and expertise necessary for the successful attainment of their jobs, their OCB levels will be high. Kim and Kim (2013) stated that the moral competence of leaders is positively related to OCB towards leaders. Competence also has an indirect effect on OCB through psychological empowerment as a partial mediator. Conflicting results were stated by Adianita et al. (2017) also stated that employee competence have no significant effect on organizational citizenship behavior.

The results of Sukmayanti and Sintaash (2018) found that OCB was able to partially mediate the effect of psychological empowerment on job performance. Chiang and Hsieh (2012) also found that OCB partially mediated psychological empowerment on employee performance.

Sulistyawan (2017), states that the results of the mediation effect test show that organizational citizenship behavior mediates perfectly (fully mediated) the effect of competence on employee performance. Performance is the result of work in quality and quantity achieved by an employee in carrying out duties in accordance with the responsibilities given. Performance is the result of a process that refers to and is measured over a certain period of time based on predetermined provisions or agreements (Iman & Lestari, 2019). Compliance with regulations is the most important aspect of performance. Employees must obey and obey the rules of work procedures in accordance with standard operating procedures and service standards that have been set by the leadership. Less than optimal in the implementation of performance resulted in findings from external examiners at the time of the audit. As contained in the Compliance Audit Report on the Management of Regional Original Revenue in 2019 from the Bali Province Representative Audit Board, it was found that the taxpayer data updating activity was inadequate, the utilization of the business transaction data recording system was not optimal, the tax collection and audit activities were inadequate and not optimal. Tax examiner competence. The existence of deviations in work procedures indicates a problem with employee performance.

Based on the problems of employee performance that have been described, as well as the inconsistent research results regarding the relationship between psychological empowerment, competence, organizational citizenship behavior, and employee performance, it is interesting to conduct a more in-depth analysis of the role of organizational citizenship behavior as a mediator of the influence of psychological empowerment and competence on employee performance.

II. LITERATURE REVIEW, CONCEPTUAL FRAMEWORK, AND RESEARCH HYPOTHESIS

A. Self Determination Theory

There are three basic psychological needs that must be met to display effective psychological functioning and promote psychological health, namely the need for autonomy, competence, and relatedness (Miles, 2012).

B. Psychological Empowerment

Empowerment according to Tetik (2016) is the level of empowerment so that employees believe about the meaning of work, their ability to work, motivate themselves and be independent in influencing work results. Psychological empowerment is an increase in individuals' intrinsic motivation towards their own work roles. Psychological empowerment will reduce the dependence of employees on their superiors and emphasize responsibility for the work they must do. Psychological empowerment is the empowerment of employees in their psychological state so that employees feel able to understand the meaning of work, believe in their abilities in completing work, have full control in determining work methods, and can give influence in terms of work operation strategies.

C. Competence

Competence is an ability to carry out a job that is based on skills and knowledge and is supported by the work attitude required by the job. According to the Manpower Law Number 13 of 2003, work competence is the work ability of each individual which includes aspects of knowledge, skills, and work attitudes in accordance with established standards. Competence is a skill or knowledge that is characterized by professionalism in a particular field as the most important thing, as the superior of that field (Martini et al., 2020).

D. Organizational Citizenship Behavior

Organ defines Organizational Citizenship Behavior as employee voluntary behavior in advancing the organization but is not given an express award by the organization. Employees who perform these behaviors because they want to and it is not an obligation (Velickovska, 2017). Organizational citizenship behavior is a voluntary choice behavior that is not part of an employee's formal work obligations but supports the effective functioning of the organization.

E. Performance

Performance is the result of a process that refers and is measured over a certain period of time based on predetermined provisions or agreements. Performance is the result of work in quality and quantity achieved by an employee in carrying out duties in accordance with the responsibilities given. Employee performance is a result achieved by employees both in quality and quantity, within a certain period of time in accordance with the tasks according to predetermined standards and criteria (Iman & Lestari, 2019).

Fig. 1 below describes the conceptual framework of this research.
IV. RESEARCH RESULTS AND DISCUSSION

Based on the results of the distribution of questionnaires that have been carried out, the results obtained are the number of employees of the Regional Revenue Agency, Badung Regency who were used as respondents as many as 155 people spread over six work units. A total of 51.6 percent of employees are male and 48.4 percent are female employees. Employees with an age range of 36-45 years dominate as much as 52.9 percent and 60 percent of employees have taken an undergraduate education of all employees. Statistical testing of each hypothesized relationship in Partial Least Square was carried out using simulation. In this case, the bootstrap method is applied to the sample. Testing with bootstrap is also intended to minimize the problem of abnormal research data.

A. Psychological Empowerment on Employee Performance

The results of the analysis at Table III, show that psychological empowerment has a positive and significant effect on employee performance. This means that the higher the level of psychological empowerment possessed by the Regional Revenue Agency Badung Regency employee, the higher the level of performance of the employee. Psychological empowerment felt by employees will provide confidence that they will be able to do a better job.

Psychological empowerment includes the importance of work, the meaning of work personally, belief in the ability to carry out work, confidence in carrying out work activities, can decide how to do work, have great freedom in doing work, have great control in the work unit and have great influence in the work unit. Employees of the Regional Revenue Agency, Badung Regency experience psychological empowerment, feel the importance of the work they do and the meaning of work activities for themselves and organizational productivity.

With psychological empowerment, employees believe that they have the skills and abilities to do their jobs well. Every employee must be competent and confident in serving taxpayers. This can be done if employees equip themselves with the knowledge and skills that support their work. With the support of an adequate number of employees at the Regional Revenue Agency, Badung Regency, more than 60 percent have taken an undergraduate education and 21.3 percent have taken a master's degree, this is very useful for improving employee performance. Psychological empowerment has an important role in employee performance. Employees of the Regional Revenue Agency of Badung Regency are given encouragement to carry out substantive tasks which are the core of their duties starting from optimal work planning, timely execution of work and focusing on work results to be achieved.

TABLE III: RESULTS OF DIRECT EFFECT TEST

<table>
<thead>
<tr>
<th>Correlation Between Variables</th>
<th>Original Sample</th>
<th>Mean</th>
<th>Std. Dev.</th>
<th>T Statistics</th>
<th>P Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Psychological Empowerment -&gt; Employee Performance</td>
<td>0.281</td>
<td>0.248</td>
<td>0.081</td>
<td>3.479</td>
<td>0.018</td>
</tr>
<tr>
<td>Competence -&gt; Employee Performance</td>
<td>0.224</td>
<td>0.172</td>
<td>0.063</td>
<td>3.584</td>
<td>0.016</td>
</tr>
<tr>
<td>Psychological Empowerment -&gt; Organizational Citizenship Behavior</td>
<td>0.413</td>
<td>0.400</td>
<td>0.091</td>
<td>4.558</td>
<td>0.006</td>
</tr>
<tr>
<td>Competence -&gt; Organizational Citizenship Behavior</td>
<td>0.425</td>
<td>0.430</td>
<td>0.086</td>
<td>4.933</td>
<td>0.004</td>
</tr>
<tr>
<td>Organizational Citizenship Behavior -&gt; Employee Performance</td>
<td>0.441</td>
<td>0.514</td>
<td>0.074</td>
<td>5.938</td>
<td>0.002</td>
</tr>
</tbody>
</table>

Source: Primary data processed, 2021

Fig. 1. Conceptual Framework.

F. Research Hypothesis

H1: Psychological empowerment has a positive and significant effect on employee performance
H2: Competence has a positive and significant effect on employee performance.
H3: Psychological empowerment has a positive and significant effect on organizational citizenship behavior
H4: Competence has a positive and significant effect on organizational citizenship behavior.
H5: Organizational citizenship behavior has a positive and significant effect on employee performance.
H6: Organizational citizenship behavior mediates the effect of psychological empowerment on employee performance.
H7: Organizational citizenship behavior mediates the effect of competence on employee performance.

III. RESEARCH METHOD

This study uses a causal model, which is a study that determines a definitive causal relationship. This study was conducted to explain the effect of psychological empowerment and competence on employee performance with OCB as a mediating variable. Data analysis used two data analysis techniques, namely descriptive analysis and inferential analysis, namely Partial Least Square. Distribution of Population and Sample can be seen in Table II.

TABLE II: DISTRIBUTION OF POPULATION AND SAMPLE

<table>
<thead>
<tr>
<th>No.</th>
<th>Work unit</th>
<th>Population</th>
<th>Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Secretariat</td>
<td>55</td>
<td>34</td>
</tr>
<tr>
<td>2</td>
<td>Technology and Information Department</td>
<td>43</td>
<td>26</td>
</tr>
<tr>
<td>3</td>
<td>Setting Department</td>
<td>56</td>
<td>34</td>
</tr>
<tr>
<td>4</td>
<td>Billing Department</td>
<td>61</td>
<td>37</td>
</tr>
<tr>
<td>5</td>
<td>Integrated Service Unit North Badung</td>
<td>21</td>
<td>13</td>
</tr>
<tr>
<td>6</td>
<td>Integrated Service Unit South Badung</td>
<td>18</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>254</td>
<td>155</td>
</tr>
</tbody>
</table>

Source: Regional Revenue Agency-Badung Regency-Bali Province-Indonesia (2021)
Employees are motivated to mobilize the potential that exists within them in order to complete the job. In addition to doing their core work, employees are also given the opportunity to participate in supporting the organization. Employees are encouraged to explore themselves by updating their knowledge and skills. Starting to carry out new challenging tasks will hone the creativity of employees so that it will improve performance.

The results of this study are in accordance with. Taktaz et al. (2017) concluded that the most important factor influencing performance is employee psychological empowerment. Kariuki and Kiambati (2017) state that employee empowerment has a significant positive effect on organizational performance. The results showed that the dimensions of training and information sharing were the most significant predictors of organizational performance.

Tetik (2016) shows that empowerment affects the level of satisfaction and performance of the guides. The results of research by Sukmayanti and Sintaasih (2018), Sumardi and Wibowo (2018), Meng and Sun (2019), and Marfauna and Muafi (2021) find that psychological empowerment has a positive and significant effect on performance.

**B. Competence on Employee Performance**

The results of the analysis show that competence has a positive and significant effect on employee performance. This means that the higher the level of competence possessed by the Regional Revenue Agency-Badung Regency-Bali Province employee, the higher the level of performance of the employee.

Based on the results of the analysis, employees of the Regional Revenue Agency-Badung Regency-Bali Province have high competence so that they can improve employee performance. Adequate job knowledge plays a very important role in the successful implementation of tasks. Employees master the work material, especially those related to local taxes so that they are able to complete work effectively. The more dynamic the need for services in the field of local taxes and the many new tax regulations require employees to always update their work knowledge. Employees independently continue their education to a higher level to improve their competence. Based on the education data of the respondents as many as 33 people have completed their education to the master's level. Besides this, the provision of continuous training and education and training to service personnel is also very much needed to increase their knowledge. The training material is not only related to taxation, but is broader, such as training to handle complaints.

Mastery of work skills also plays a role in increasing the competence of employees in an effort to provide excellent service to taxpayers, the Regional Revenue Agency-Badung Regency-Bali Province provides convenience in checking local taxes, reporting, monitoring and online using applications based on information technology. As a consequence, employees must update their work skills in using the application. Currently almost all jobs use applications so that employees are forced to adapt using new technologies to improve their performance.

The results of this study are in accordance with Subramaniam and Jasmin (2017) state that competence has a positive and significant effect on employee performance. Sumardi and Wibowo (2018) state that competence has a positive effect on lecturer performance. That is, if the competence of the lecturer increases it will result in an increase in the performance of the lecturer. The most influential factor on teacher performance in the research of Sarmawa et al. (2015) is competence. The results of the research by Wasiman and Bon (2019) concluded that the better the competence, the better the organizational performance.

**C. Psychological Empowerment on Organizational Citizenship Behavior**

The results of the analysis show that psychological empowerment has a positive and significant effect on organizational citizenship behavior. These results can illustrate that the higher the level of psychological empowerment, the higher the level of organizational citizenship behavior of the employees of Regional Revenue Agency-Badung Regency-Bali Province.

Psychological empowerment includes the importance of work, the meaning of work personally, belief in the ability to carry out work, confidence in carrying out work activities, can decide how to do work, have great freedom in doing work, have great control in the work unit and have great influence in the work unit. Employees experience psychological empowerment; feel the importance of the work they do and the meaning of work activities for themselves and organizational productivity. With psychological empowerment, employees believe that they have the skills and abilities to do their jobs well. Every employee must be competent and confident in serving taxpayers. This can be done if employees equip themselves with the knowledge and skills that support their work. Psychological empowerment if it is related to the characteristics of the respondents, the last education of employees is dominated by employees who have taken an undergraduate education of 60 percent, and 21.3 percent have taken a master's degree. This means that the competence dimension in psychological empowerment has been fulfilled in such a public institution.

Psychological empowerment shown by employees will increase organizational citizenship behavior, namely extra behavior that is not part of the employee's formal work obligations. Extra roles in the organization include voluntary behavior to help co-workers, being careful, not complaining, polite behavior, and participating behavior. When employees

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**TABLE IV: RESULTS OF INDIRECT TEST**

<table>
<thead>
<tr>
<th>Correlation Between Variables</th>
<th>Original Sample</th>
<th>Sample Mean</th>
<th>Standard Deviation</th>
<th>T Statistics</th>
<th>P Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Psychological Empowerment -&gt; Organizational Citizenship Behavior</td>
<td>0.182</td>
<td>0.204</td>
<td>0.053</td>
<td>3.423</td>
<td>0.019</td>
</tr>
<tr>
<td>-&gt; Employee Performance Competence</td>
<td>0.188</td>
<td>0.222</td>
<td>0.058</td>
<td>3.242</td>
<td>0.023</td>
</tr>
<tr>
<td>Citizenship Behavior</td>
<td>0.222</td>
<td>0.058</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Primary data processed, 2021
are empowered psychologically, they will feel satisfied and committed to their work. Job satisfaction felt by employees will increase cooperation, solidarity and mutual help among co-workers. Employees will be willing to replace colleagues who are unable to attend, work more than normal hours, and do not take extra time to rest.

The results of this study are in accordance with research conducted by Byaruhanga and Othuma (2014) which states that from the point of view of supervisors and employees, there is a strong positive correlation between empowerment and OCB. This means that if there is empowerment, it is more likely that the higher the level of OCB shown by employees. Bester et al. (2015) proved a significant practical relationship between the components of psychological empowerment and OCB. This implies that increasing perceptions of psychological empowerment among employees will result in OCB among employees. Shahri et al. (2015) found that there was a significant positive relationship between employee empowerment and OCB. This means that if an employee is placed at a high level of empowerment, the OCB shown will also be high.

In Behtooee (2016), it is obtained that psychological empowerment has a positive and significant impact on organizational citizenship behavior. Because of job satisfaction, empowered employees will feel important, then they will be more creative, effective and efficient, thus they show higher OCB. Kosar (2017) confirms that psychological empowerment is significantly positively related to OCB. The reason is that when employees are psychologically empowered and motivated, they will be highly satisfied and committed to their work, cooperation with other members of the organization will increase and individuals will volunteer time to other members or the organization. Sukmayanti and Sintaash (2018) found that psychological empowerment has a positive and significant effect on OCB. This is in line with the results of research conducted by Avanaki & Rajabi (2015), Zohrabi (2017), Shahab et al. (2018), Usmar et al. (2017), Behyfarar et al. (2016), Sargolzaei and Keshtegar (2015), and Gorji (2018) which state that psychological empowerment has a positive and significant effect on OCB.

D. Competence on Organizational Citizenship Behavior

The results of hypothesis testing indicate that competence has a positive and significant effect on organizational citizenship behavior. These results can illustrate that the higher the level of competence possessed by employees, the higher the level of extra behavior shown by the employees. Regional Revenue Agency-Badung Regency-Bali Province.

Based on the results of the analysis, employees Regional Revenue Agency-Badung Regency-Bali Province have high competence. Adequate job knowledge plays a very important role in the successful implementation of tasks. Employees master the work material, especially those related to local taxes so that they are able to complete work effectively. The more dynamic the need for services in the field of local taxes and the many new tax regulations require employees to always update their work knowledge. Employees independently continue their education to a higher level to improve their competence. Based on the education data of the respondents as many as 33 people have completed their education to the master's level. In addition to this, the provision of continuous training and education and training to service officers is very much needed to increase their knowledge. The training material is not only related to taxation, but is broader, such as training to handle complaints and complaints from taxpayers.

Mastery of work skills also plays a role in increasing the competence of employees. In an effort to provide excellent service to tax payers, the government provides convenience in checking local taxes, reporting, monitoring and online using applications based on information technology. As a consequence, employees must update their work skills in using the application. Currently almost all jobs use applications so employees are forced to adapt using new technology. Employees who generally have high competence with adequate knowledge base according to their field of work, have a tendency to show high extra behavior. They carry out work effectively in accordance with the objectives to be achieved. Employees with adequate knowledge and skills are more thorough in carrying out their work, have a sense of solidarity by being willing to replace the work roles of colleagues who are unable to attend.

The results of this study are in accordance with Shahri et al. (2015) which shows that there is a significant positive relationship between the components of employee competence and organizational citizenship behavior. This means that if employees feel that they have the skills and expertise necessary for the successful attainment of their jobs, their OCB levels will be high. Kim and Kim (2013) stated that leader's moral competence is positively related to OCB.

Based on the research results of Sarmawa et al. (2015), it is known that competence is a predictor of OCB. This is in line with the results of research conducted by Sulistyawan (2017). This means, the better the competence, the higher the OCB. In addition, competence, organizational culture, and organizational commitment also have a positive and significant effect simultaneously on OCB.

E. Organizational Citizenship Behavior on Employee Performance

The results of hypothesis testing indicate that OCB has a positive and significant effect on employee performance. This means that the higher the organizational citizenship behavior shown by the employees Regional Revenue Agency-Badung Regency-Bali Province, the higher the level of employee performance.

In carrying out their duties, employees must comply with standard operating procedures, service standards and other regulations that have been determined by the leadership. This aims to avoid irregularities in the implementation of work. Careful attitude of employees is very necessary in their performance. The main duties and functions of employees related to local tax collection are certainly supported by a careful, thorough and obedient attitude so that employees can avoid mistakes in carrying out their duties. By implementing organizational citizenship behavior, employees can carry out their main duties and functions and focus on the work results that must be achieved to produce better performance.

The results of this study are in accordance with Hariyono (2017) which states that OCB has an effect on managerial performance. Attitudes and work achieved will perform better if managers have good OCB implementation,
namely helping colleagues voluntarily, maintaining organizational reputation, always arriving early, doing work on schedule, evaluating improvements, and not complaining.

Wasiman and Bon (2019) concluded that OCB has an effect on employee performance, the better the employee's OCB behavior, the higher the performance. Sukmayanti and Sintaasih (2018) and Marfuana and Mu afi (2021) found that OCB has a positive and significant effect on performance. Subramaniam and Jasmin (2017) state that OCB has a positive and significant effect on employee performance. This is in line with Us mar et al. (2017), A dianita et al. (2017), Sulistyawan (2017), which state that OCB has a positive and significant effect on employee performance.

F. The Mediating Role of Organizational Citizenship Behavior on the Effect of Psychological Empowerment on Employee Performance

The results of hypothesis testing indicate that OCB on the relationship between psychological empowerment and employee performance at Table IV shows that OCB is able to mediate partially complementary. These results mean that the psychological empowerment felt by employees directly affects employee performance and will be better if employees perform OCB. It can be said that psychological empowerment, which is reflected in the importance of work, the meaning of work activities, belief in the ability to carry out work creates OCB so that it can improve the performance of employees of Regional Revenue Agency-Badung Regency-Bali Province. In the results of the study, it was found that the coefficient of the direction of the relationship was positive meaning that psychological empowerment could improve the performance of employees, if employees carried out OCB. The results of this study are in accordance with Sukmayanti and Sintaasih (2018), Marfuana and Muafi (2021) also found that OCB mediates the effect of psychological empowerment on performance.

G. The Mediating Role of Organizational Citizenship Behavior on the Influence of Competence on Employee Performance

The results of hypothesis testing indicate that organizational citizenship behavior on the relationship between competence and employee performance shows that organizational citizenship behavior is able to mediate partially complementary (complementary partial mediation). These results mean that the competencies possessed by employees of Regional Revenue Agency-Badung Regency-Bali Province directly affect employee performance and will be even better after being added to OCB. Competence which is reflected by adequate knowledge, adequate skills and effective work implementation will create OCB so as to improve the performance of the employee. In the results of the study, it was found that the coefficient of the direction of the relationship was positive meaning that competence could improve the performance if the employee performed OCB. The results of this study are in accordance with Sulistyawan (2017), which states that the results of testing the mediating effect show that OCB mediates perfectly the effect of competence on employee performance. The high level of employee OCB can be formed by the high level of competence of the employee, which in turn can improve employee performance. With a high level of competence from employees, it will increase OCB in employees, which then high levels of OCB employees can help maximize employee performance.

V. CONCLUSION

Based on the results of the discussion, it is concluded that psychological empowerment has a positive and significant effect on employee performance. The results of this study explain that the higher the psychological empowerment felt by the employees Regional Revenue Agency-Badung Regency-Bali Province the employee's performance will increase. Competence has a positive and significant effect on employee performance. The results of this study explain that the higher the competence of employees, the performance of employees will increase. OCB has a positive and significant effect on employee performance. The results of this study explain that the higher the psychological empowerment felt by employees, the higher the OCB. Competence has a positive and significant effect on OCB. The higher the competence possessed by the employee, the higher the OCB. OCB partially mediates the relationship between psychological empowerment and employee performance. The results of this study explain that the higher the OCB shown by the employees the higher the positive influence of psychological empowerment on employee performance. OCB partially mediates the relationship between competence and employee performance. The results of this study explain that the higher the OCB carried out by employees, the higher the positive influence of competence on employee performance. The implication of the finding is that in endeavor to increase employee performance, the management/government supposed to improve employee’s organizational citizenship behavior and competence and also psychological empowerment.

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