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Original Article

The Effect of Motivation, Commitment and Work Discipline to Optimize the Regional Income: Mediating Role of Organizational Behavior

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Abstract: Recently, income inequality in urban areas has increased sharply compared to rural areas, which is closely related to the economic downturn in the Riau Islands caused by the decline in the manufacturing industry sector which is generally located in urban areas. In the Regional Tax and Levy Management Agency of the Riau Islands Province, Indonesia. A total of 330 respondents representing the Riau Islands Provincial Government. Slovin formula is used to get the requirements to be sampled as many as 180 respondents. Data analysis was carried out using the Structural Equation Model (SEM) method. The software used for structural analysis is AMOS-24. The results indicated that commitment, motivation and work discipline have a significant positive effect on organizational behavior. Also, commitment and motivation have a significant positive effect on optimizing regional income. Besides that, work discipline does not affect optimizing regional income. In addition, organizational behavior has a significant positive effect on the optimizing regional income. This study also found that studied variables (exogenous) have contributed in explaining its relationship on organizational behavior is 91.18 percent and regional original income is 99.9 percent. It means that changes in regional original income is influenced by motivation, commitment, work discipline, and organizational behavior. In this study, we prove that there is a problem with the effect of the work discipline variable on the optimizing regional income variable is significantly positive.

Keywords: motivation; commitment; work discipline; organizational behavior; optimizing income.



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1. Introduction

The Riau Islands provincial revenue agency as the coordinator of tax revenue in the Riau Islands Province coordinates directly with stakeholders in the archipelago, both from the traffic directorate of the Riau Islands police and personnel and services. Rahardja Province and the banking sector in the context of

optimizing safety services because we realize that this condition is certainly a burden and fear for all employees, so it is necessary to take joint steps in maintaining the stability of security services in the Riau Islands Province. As a result of the COVID 19 pandemic, Bapenda finally closed safety services in 7 districts and cities for 2 months starting in March 2020, after that Bapenda opened some by carrying out orders from the Pan RB ministry for some 70% to work from home, It is realized that income inequality in urban areas has increased sharply compared to rural areas, which is closely related to the economic downturn in the Riau Islands caused by the slump in the manufacturing sector, which is generally located in urban areas. However, in rural areas where the gynecological coefficient is much lower than in urban areas, this does not mean that there are no problems. This is because the problem of inequality does not only talk about income/expenditure disparities, but also about how much development can be enjoyed by the lowest community groups. If we look at the inequality of the Riau Islands based on the perspective above, only a small part of the development has been enjoyed by the lower class. Based on statistical facts, during 2010-2017, The "cake" of development is only 7-8 percent which can be enjoyed by the bottom 20 percent of society. Even the poorest groups, namely the bottom 10 percent, only enjoy the 3 percent development "cake" which of course they only enjoy small pieces.

This of course should not be allowed and must be overcome. This is because the poor are fully the responsibility of the state as stated in the 1945 Constitution and Law Number 13 of 2011 concerning Handling the Poor. So that the problem of income inequality can be reduced and at the same time the "cake of development" enjoyed by the lowest 20 percent of the population can be enlarged, there are 4 (four) things that must be considered and done. First, stakeholders (local government and private sector) must have differences. The same paradigm sees the problem of income inequality as a serious problem and even more serious than the problem of poverty. This is because the problem of inequality is a problem of development justice for the entire population and not only those who are below the poverty line. Second, there is a genuine commitment from the provincial and district/city governments to prioritize development programs. Therefore, the APBD must be executed in January or early February at the latest. Indeed, when viewed from the relative size which is only around 6 percent of GRDP, but as a stimulant to stimulate economic activity at the beginning of the year, the APBD has a very strong impact in encouraging economic growth in the Riau Islands as shown by BPS Riau Islands Province.

Third, the Village Fund (DD) which amounts to almost Rp. 7 trillion rupiah must really be used to improve the welfare of rural communities. For this reason, Minister of Health Regulation Number 19 of 2017 concerning DD Priorities for 2018 must be strictly guided. In Chapter 3 article 4 it is clearly stated that there are 5 (five) priority programs for the use of DD that must be implemented by the village head. Fourth, the proactive involvement of banks in distributing working capital loans to Micro and Small Enterprises (UMK) is necessary for optimal credit absorption. For this reason, banks can utilize and empower the 2016 Economic Census data (SE2016) which incidentally records all MSEs in the Riau Islands region. From the results of SE. 2016 can also be mapped the regional economic potential not only at the district/city and subdistrict level, but also at the village level. Information like this is very important for banks to have in order to channel their MSE credit funds efficiently and effectively. Hopefully, with the efforts and hard work that we do in mutual cooperation, the benefit and welfare of the people of the Riau Archipelago can be realized fairly.

2. Literature Review

2.1. Underlying Theory

Frence (1961) mentions motivation as an activity to encourage someone or oneself to take the desired action. Motivation is related to the strength and direction of behavior as well as the factors that influence a person to behave in a certain way (Permana et al., 2021). High performance is achieved by people who have good motivation and are well prepared to make discretionary efforts (Armstrong, 2009). Maslow (1958) suggested that basically all humans have basic needs. He shows it in 5 levels which are pyramid shaped, people start pushing from the lowest level. These five levels of needs are known as Maslow's Hierarchy of Needs, ranging from basic biological needs to more complex psychological motives; which will only become important after basic needs are met. According to Herzberg (1966), there are two types of factors that encourage a person to strive for satisfaction and to abstain from dissatisfaction. Vroom's theory of cognitive motivation explains why a person will not do something he believes he cannot do, even if the results of his work are very generous (De Volder & Lens, 1982). The theory put forward by McClelland (1967), the need for achievement (need for achievement), need for affiliation (need for social relationships / almost the same as Maslow's social needs) and need for Power (the urge to organize).

According to Hanggreni (2011) in Rajagukguk (2017), she stated that organizational behavior is a special field that has a general subject of knowledge including three determinants of behavior in organizations: individuals, groups, and structures and their application to make organizations work more effectively. Mulyadi (2015) added that organizational behavior is actualization of knowledge and insight about how people act in organizations. Meanwhile, Robbins & Judge (2015) mentioned that organizational behavior is a field of study that investigates the impact that individuals, groups, and structure have on behavior within organizations, for the purpose of applying such knowledge toward improving an organization's effectiveness. According to Subkhi & Moh. Jauhar (2013), there are several factors that influence organizational behavior, including: (i) increased job satisfaction affects individual behavior in the organization. An individual's job satisfaction is influenced by the rights they get for the work that has been carried out. (ii) Reduction of omissions - The act of not coming to work by an individual against an organization or company has a negative effect on the effectiveness and efficiency of an organization's work. (iii) Turnover Decrease is the resignation of workers or members in an organization or company. Which affects the behavior of the organization/company? (iv) Productivity Increase - An organization is declared productive if it can achieve its goals properly and in accordance with the targets that have been implemented. Good target time, cost and results. Productivity in this organization can affect organizational behavior where productivity is related to the efficiency and effectiveness of the performance of an organization or company.

2.2. Work Commitment

Commitment is a feeling of identification, loyalty and involvement shown by workers to the organization or organizational unit (Lambert et al., 2017). Commitment to the organization involves three attitudes, namely: (1) a sense of identification with the goals of the organization; (2) feelings of involvement in organizational tasks; and (3) feelings of loyalty to the organization. Mowday et al. (1982) mentioned that work commitment as another term for organizational commitment. Organizational commitment is an important behavioral dimension that can be used to assess the tendency of employees to remain as members of the organization. Knippenberg & Sleebos (2006) stated that commitment both to the organization and to the team one belongs to-is positively related to 'willingness to help' in another study. And a similar study concluded that organizational commitment is related to the ability of employees and organizations to adapt to events that cannot be foreseen. In short, several definitions of commitment from several experts above have almost the same emphasis, namely the process of individuals (employees) in identifying themselves with the values, rules and goals of the organization. According to Rivai et al. (2019), employee work commitment is a condition in which an employee sided with a particular organization and its goals and intends to maintain membership in that organization.

2.3. Work Discipline

Work discipline is an attitude, behavior and actions that are in accordance with the regulations of the company, both written and unwritten (Simorangkir et al., 2021). According to Parashakti & Ekhsan (2020), work discipline is obedience to an institution or organization and all that is a provision without using feelings, only based on awareness and awareness that without such obedience everything that is a provision in the goals of the organization will not achieved the work (Simorangkir et al., 2021). In work discipline, it is required the ability to live up to the rules, norms, laws and regulations that apply so that they will consciously implement and obey them. In work discipline, the main factor is the awareness and awareness of the rules or regulations that apply within the company. Work discipline is very important to ensure the maintenance of order and the smooth implementation of each task. Without high work discipline it is difficult for companies to succeed.

2.4. Regional Original Revenue Optimization Theory

PAD optimization aims to realize the ability and independence of the region and strengthen the regional financial structure, because it is one of the benchmarks/indicators of capability and a mirror of regional independence. The lack of PAD revenue is still considered an obstacle, and this must immediately be seriously evaluated by each local government to improve services and facilities to the community. According to Law Number 33 of 2004 concerning Financial Considerations between the Central and Regional Governments, regional original income is revenue obtained from the regional tax sector, regional levies, the results of regionally owned companies, the results of separated regional wealth management, and other regional original revenues that legitimate. Regional income is all regional rights that are recognized

as an addition to the value of net assets in the period of the relevant fiscal year. In order to fulfill the principle of real and responsible autonomy, the regions are given financial resources to finance their various tasks and responsibilities as autonomous regions. The latest classification of PAD based on Permendagri Number 13 of 2006 consists of local taxes, regional levies, separated regional management results, and other legitimate local revenue. The types of regional taxes and regional levies are broken down according to the object of income in accordance with the law on regional taxes and regional levies. The types of results from the management of separated regional assets are detailed according to the object of income which includes the share of profit on equity participation in regional-owned companies/BUMD, share of profits on equity participation in privately-owned companies or business groups. public.

2.5. Research Framework

The research framework of motivation, commitment and work discipline towards optimizing regional original income through organizational behavior at the Regional Tax and Retribution Management Agency of the Riau Islands Province is as illustrated in the research model as follows:

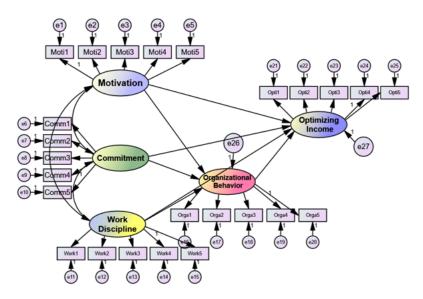


Figure 1. Research Framework

3. Materials and Methods

The combined research model (Mixed Method) consists of sequential explanatory models, sequential exploration models, concurrent triangulation designs, and concurrent embedded models. The explanatory sequential model is a combination of quantitative and qualitative research in sequence, first quantitative research is carried out, then qualitative research is carried out. The results of quantitative and qualitative data after the analysis will be entered into a matrix to see the comparison obtained. The sequential exploration model is a combination of two consecutive research methods starting with qualitative research and the second stage is quantitative research. The concurrent triangulation design is a balanced combination of two research methods using quantitative and qualitative methods. This method is used together, at once, but independently to answer research problems. The concurrent embedded model is a combination of quantitative and qualitative research methods (Schulze, 2003)

The method used is an explanatory qualitative approach. The procedure is the steps carried out in research in the form of research methods, population and samples (quantitative) or sample data sources (qualitative), research instruments, data collection techniques, and data analysis techniques (Sugiyono, 2018). The procedures for analyzing qualitative data are: 1) collecting data from books and research journals focused on the topic of research methods; 2) Grouping data into types of research (quantitative, qualitative, R&D); 3) Discussion of the types of research methods, and their suitability with the idea/title of the research to be discussed, accompanied by examples of methods;

Population is a collection of all objects to be measured in a study. The population of this study were all employees in the Riau Islands Province, amounting to 350 employees. The sampling technique used in the

category of non-probability sampling. Following a certain sample, characteristics are required, i.e. features of all workers. The sampling technique chosen is a non-probability technique that is judgmental (purposive). These are examples of facts that have been determined by those who will be sampled. The sample is an element of the population selected to represent the population in the study. In this study, the sample size was adjusted to the analytical model used, namely the Structural Equation Model (SEM). In this case, the sample size for SEM used the maximum likelihood estimation model (MLE) of 100-200 samples, or as much as 5 to 10 times. of the estimated number of parameters (Ferdinand, 2014). In this study, the number of respondents obtained were 330 respondents from the Riau Islands Provincial Government Employees. Slovin used to get a name that meets the requirements to be used as a sample of 180 respondents.

4. Results

This study reports the result of standardized and unstandardized regression weight. The result can be seen in Table below:

Table 1. Regression Weights and Standardized Regression Weights

Path Analysis			Unstandardized Estimate	Standardized	SE	CR
1 atii Alialysis				Estimate		
Organizational behavior	<	Commitment	0.171	0.163	0.075	2.290**
Organizational behavior	<	Motivation	0.243	0.217	0.089	2.735***
Organizational behavior	<	Work discipline	0.575	0.599	0.095	6.064***
Optimizing regional income	<	Commitment	0.180	0.183	0.046	3.910***
Optimizing regional income	<	Motivation	0.166	0.159	0.055	3.003***
Optimizing regional income	<	Work discipline	0.092	0.102	0.072	1.269
Optimizing regional income	<	Organizational behavior	0.561	0.601	0.079	7.119***

Note: ***, ** refers to the significant 1% and 5 % levels.

Table 1 displays that the commitment has a significant positive effect on organizational behavior with an estimated standard (regression weight) of 0.171 with CR (critical ratio) of 2.290 and significance at the level of 0.05. It indicates that by assuming an increase in the commitment of as much as 1 percent organizational behavior will increase as big as 17.1 percent. Also, the motivation has a significant positive effect on organizational behavior with standard estimate (regression weight) of 0.243 with CR (critical ratio) of 2.735 and significance at the level of 0.01. It indicates that by assuming an increase in motivation of as much as 1 percent, organizational behavior will increase as big as 24.3 percent. The work discipline has a significant positive effect on organizational behavior with standard estimate (regression weight) of 0.575 with CR (critical ratio) of 6.064 and significance at the level of 0.01. It indicates that by assuming an increase in work discipline of as much as 1 percent, organizational behavior will increase as big as 57.5 percent.

In addition, the commitment has a significant positive effect on optimizing regional income with an estimated standard (regression weight) of 0.180 with CR (critical ratio) of 3.910 and significance at the level of 0.01. It indicates that by assuming an increase in the commitment of as much as 1 percent, optimizing regional income will increase as big as 18 percent. Also, the motivation has a significant positive effect on optimizing regional income with standard estimate (regression weight) of 0.166 with CR (critical ratio) of 3.003 and significance at the level of 0.01. It indicates that by assuming an increase in motivation of as much as 1 percent, optimizing regional income will increase as big as 16.6 percent. The organizational behavior has a significant positive effect on optimizing regional income with standard estimate (regression weight) of 0.561 with CR (critical ratio) of 7.119 and significance at the level of 0.01. It indicates that by assuming an increase in organizational behavior of as much as 1 percent, optimizing regional income will increase as big as 56.1 percent. Besides that, the work discipline does not affect optimizing regional income

with a standard estimate (regression weight) is 0.092, CR (critical ratio) is 1.269, and not significant at the level 5 percent.

Table 2. Squared Multiple Correlations

Variable(s)	Estimate(s)
Organizational behavior	0.881
Optimizing regional income	0.999

Table 2 captures that commitment, motivation and work discipline explained their relationship with organizational behavior is 88.1 percent. Besides that, commitment, motivation, work discipline and organizational behavior explained their relationship with optimizing regional income is 99.9 percent.

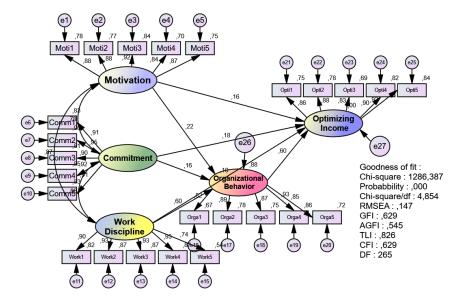


Figure 2. Full Model SEM-AMOS

The results of the cut of value and goodness of fit model shown in Table 3 show that only one criterion does not meet, there are seven criteria are meet with marginal effect. The criteria that are met are Chi-square is good, relatively Chi-square is not good, Probability, RMSEA, GFI, AGFI, CFI and TLI are marginal. Because one criterion is not met, and other criteria are marginal, the above model can be stated as a good model.

Table 3. Result of Goodness of Fit Model

Fit Indexes	Threshold(s)	Model Results	Decision
Chi-square (χ^2)	Expected to Be Small	1286,987	Good
Relative Chi-square (χ^2/df)	3.00	4.854	No Good
Probability	> 0.05	0.000	Marginal
RMSEA	0:08	0.147	Marginal
GFI	0.90	0.629	Marginal
AGFI	0.90	0.545	Marginal
CFI	0.95	0.629	Marginal
TLI	0.95	0.826	Marginal

Table 3 shows the results of the research model's cut-of-value and goodness of fit. There is one fit index is not meet the criterion. However, other seventh criteria are marginal. The criteria that are met are Chisquare is good, relatively Chi-square is not good, probability, RMSEA, GFI, AGFI, CFI and TLI are marginal. It means the data and proposed model are categorized as good model.

5. Conclusions

This study concludes that the commitment, motivation and work discipline have a significant positive effect on organizational behavior. Also, commitment and motivation have a significant positive effect on optimizing regional income. Besides that, work discipline does not affect optimizing regional income. In addition, organizational behavior has a significant positive effect on the optimizing regional income. This study also found that studied variables (exogenous) have contributed in explaining its relationship on organizational behavior is 91.18 percent and regional original income is 99.9 percent. It means that changes in regional original income is influenced by motivation, commitment, work discipline, and organizational behavior.

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