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The effects of workload and compensation on tax account representative performance mediating by public service level (case of the Indonesian tax office)

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Abstract: This research's objective is to examine the workload and compensation for the performance of the tax account representative mediated by the public service level as assessed through a case study of an Indonesian tax office. The data collection method uses primary data from 201 respondents through questionnaires, direct observation of the object under study and a review of the literature. The method of analysis uses quantitative data to test the level of significance of the workload and the compensation for the performance of the tax account representative. The overall results showed that workload and compensation affect the public service level of the employees. Additionally, the public service level of the employees influences the account representative performance of the Indonesian tax office employees.

Keywords: workload; compensation; public service level; tax account representative performance.

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1 Introduction

1.1 Research background

The appointment of the account representative is one of the main tax reform characteristics of the modern tax administration system. The account representative is responsible and authorised to do the following: provide services directly, submit tax information effectively and professionally; provide an effective response to the questions and issues submitted by taxpayers; and educate, assist, encourage and supervise the fulfilment of the rights and obligations of taxpayers. The account representative has supervisory functions, and functional tax inspectors have a law enforcement function. In delivering the primary task of providing services for taxpayers, the account representative should also be able to analyse the details of tax compliance to avoid liability or non-compliance.

The performance of the account representative is measured by the level of services rendered (Indradewa et al., 2016), which is also influenced by the workload and the compensation received. The above statement is also supported by the opinion of Mathis and Jackson (2003) who found that salary is a form of compensation that is linked to the performance of individuals, groups or organisational performance. The performance is depending on knowledge of the account representatives (Indradewa et al., 2017).

The workload is a process undertaken by a person or group in completing the tasks of a job or position conducted under normal circumstances in a given time period. Schultz and Sydney (2014) stated that the workload is not only simply about excess employment but also includes an equivalent or its opposite, a shortage of jobs. The indicators of a variable workload are external factors (the work attitude, responsibility, job complexity, etc.) and internal factors (health and motivation/perception, etc.)

According to Mondy et al. (2005) compensation is the total of all gifts provided to employees as rewards for their services. Compensation payments are actually received by the employee after adding earnings and incidental routines that are the right of

employees; these are then reduced by government-regulated items and the employee's company policy. Compensation can be financial (salary, allowance, meal allowance, etc.) and non-financial (treatment facilities, nature, etc.).

According to Parasuraman et al. (1998) service is an activity undertaken by a person or group of people with a particular proclivity where the gratification level can be felt only by those who serve or are served, depending on the service providers' ability to meet the expectations of the users. Public service is any service activity undertaken by public service providers in an effort to fulfil the needs of the community in accordance with the law. Indeed, being a product of a government organisation is a public service. The services are provided to meet the various needs of the people, whether it is a civil service or a public service. One of the factors that affect the level of public service in an account representative's workload is the responsibility of the account representative and the compensation they receive.

According to Robbins and Judge (2014) performance is a result of a process that humans engage in. Furthermore, according to Mathis and Jackson (2003), performance is essentially what is done and not done by employees. Performance is the result of the quality and quantity of work achieved by the employee in performing his or her duties and affects how much he or she contributes to the organisation. Account representative jobs are closely associated with services to taxpayers; therefore, these demand the best performance account representative. The performance of an account representative can be measured through factors that support the level of public services (workload and compensation). If the level of public services can be measured, the performance of the account representative should also be measurable.

Therefore, based on the above phenomena gap, it is necessary to investigate the factors influencing the level of public services to improve the performance of account representatives in tax offices. Thus, we perform a case study of an Indonesian tax office.

1.2 Research objective and questions

The objective of this research is to develop a model to measure the performance of the tax account representative related to workload, compensation and public service level. This study includes the following theoretical objectives:

- 1 To introduce a model to measure the performance of the tax account representative.
- 2 To find the relationships between workload, compensation, public service level and performance of the tax account representative.

Based on the explanation set forth above, the research questions can be defined and formulated as follows:

- 1 What is the relationship between workload and the performance of the tax account representative?
- 2 What is the relationship between compensation and the performance of the tax account representative?
- 3 What is the relationship between the public service level and the performance of the tax account representative?
- 4 What is the relationship between workload, compensation, and public service level?

2 Theoretical framework and hypotheses

2.1 Workload

Workload refers to the intensity of job assignments; it is a source of mental stress for employees. As defined by Robbins and Judge (2014) a change in workload tends to change the stress level of employees, which ultimately affects employee performance. Stress is not necessarily negative in and of itself, although it is typically discussed in a negative context. Stress is positive when it offers potential gain. Referring to the intensity of job assignments, the workload is also deemed to cause mental stress for employees (Shah et al., 2011). The researchers added that workload and stress issues are becoming critical and require in-depth research to resolve. Elloy and Smith (2003) suggested that work overload tends to occur when employees receive several work demands that are beyond their capabilities.

Workload also can become an exercise which can increase the performance. Communication, new technological knowledge, repetition and exercise have the greater impact on performing activities (Shahin et al., 2017). Overload includes qualitative or quantitative overload:

- 1 qualitative overload is a situation where the work load is excessively challenging to complete, while
- 2 quantitative overload occurs when there are an excessive number of tasks to be completed.

Shah et al. (2011) added that, in large organisations, employees received several tasks to complete within a short time period. This workload causes employees to feel pressured to complete their entire task to meet the deadline. Awang et al. (2010) further added that the combination of deadlines and work overload makes work more stressful. One respondent from a study by Awang et al. (2010) explained that job stress often occurs when several tasks are assigned together; in addition, coping with the tight deadline for each task makes it stressful and impossible. According to another respondent, certain assigned tasks are very important and meaningful; however, they are to be completed in a short period of time. Goh et al. (2015) claimed that workload and life satisfaction do not have a direct effect. Goh et al. (2015) further found that individuals do not evaluate life satisfaction poorly due to high job demands; workload and life satisfaction may have other relationships that are influenced by need fulfilment and challenge.

Amrullah et al. (2013) examined the effect of the division of labour (workload) on productivity (performance); they found that the division of labour (workload) has a positive effect on the work productivity (performance) of employees. Soleman (2011) suggests that there are factors that affect the workload that can be used to measure performance/labour productivity because, if the workload is clear (light/no weight), the division of labour is clear as is the pace of work and responsibility; thus, the level of public service increased. Robbins and Judge (2014) found that a change in workload tends to change the stress level of employees; this ultimately affected the performance of employees. Performance is depending on knowledge driven process (Menefee et al., 2017).

2.2 Compensation

Compensation is the output and the benefit that employee receive in the form of pay, wages and similar rewards as monetary exchange for an employee to increase performance (Holt, 1993). Brown (2003) viewed compensation as a return on the exchange between the employees and themselves as entitlement for being the employee of an organisation or as a reward for a job well done. According to Chhabra (2001) compensation is the combination of the monetary and non-monetary rewards provided to employees for offering services to the organisation. Compensation is provided in the form of wages, salaries and employee benefits such as paid vacations, insurance, maternity leave, free travel facilities, retirement benefits, etc. According to Geringer and Frayne (1990) compensation involves those rewards that are financial and non-financial, direct and indirect that an organisation exchanges for employee participation, both job performance and personal contribution. Compensation management is one of the central pillars of human resource management (HRM). Compensation is linked to the formulation and implementation of strategies and policies that strive to compensate people practically, justifiably and constantly in agreement with their worth to the organisation (Armstrong, 2005). Compensation management, as the name suggests, implies having a compensation structure in which the employees who perform better are paid more than the average performing employees (Hewitt, 2009). Direct compensation fully mediates the relationship between indirect compensation and performance (Namasivayam et al., 2007). Mulyani (2002) examined the effect of compensation on employee performance; he found that compensation proved to be the primary motivation of employees to improve employee performance. Aslam et al. (2015) discovered that the most significant variable in the research is reward and compensation, which both have a great effect on employee performance.

2.3 Public service

Moerir (1995) states that: "The public service is a business or a person or group carried out the bureaucracy to provide assistance to communities in order to achieve a certain goal." Services directly address needs through the activities of others. Service is a concept that is always present in various aspects of institutions. Service is not only a component of business organisations but has broadened in government organisations (Sinambela, 2006). Hapsari (2012) examined the level of public services; the results suggest that the level of public services has been suitable based on the results of questionnaire data. Herbasuki et al. (2004) examined the level of public services; the results suggest that the service quality level of public services in the Pati regency are acceptable; however, some services remain inadequate. The evaluation of the quality of service is determined not only by the government but also by the people, according to Barata (2003) who discusses the quality of service. In Barata's research, size is not only determined by the parties served but by the quantity serviced; because the parties enjoy a service, they can measure the quality of the service and how satisfying it was based on their expectations. Tsao and Wang (2001) believed 'employees' are a critical asset in the tourism industry; however, whether the 'service' provided by the employees in an international tourist hotel can be perceived by customers as 'worthwhile' will have the strongest influence on the management performance of the hotel. According to Kasmir (2006), if the company always wants its customers to consider it the best, the company

must provide the best service. In their research, Huang and Lee (2015) showed that employee service quality has a direct, positive and significant influence on the financial performance of Taiwan-based international tourist hotels. Customer relationship management (CRM) effectiveness can increase the level of service quality (Padmavathy and Sivakumar, 2017).

2.4 Performance

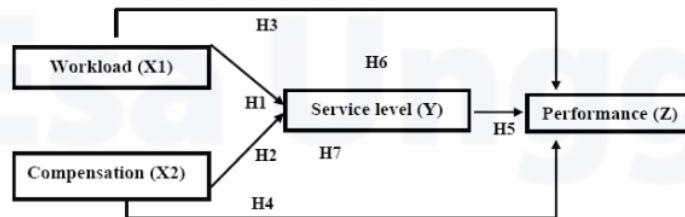
According to De Nissi and Griffin (2001) performance is an economic measure of effectiveness that summarises and indicates the amount of the outcome produced by an individual, organisation, industry or economic system relative to the amount of the inputs used to produce them. According to Hawthorne's (2010) study and many other research works on worker productivity, employees who are satisfied with their jobs will have higher job performance, and thus much higher job retention, than those who are not happy with their jobs (Landy, 1985). Moreover, it is stated that employees are more likely to turn over if they are not satisfied because they are demotivated to show strong performance. Employee performance is higher in happy and satisfied workers, and management will find it easy to motivate high performers to attain firm targets. The improved capabilities, knowledge and skills of the talented workforce prove to be a major source of competitive advantage in a global market (McKinsey Quarterly, 2006). At the organisational level, Kinicki and Kreitner (2007) found that effective performance information systems can enable managers to formulate, implement and monitor organisational goals. The performance in the public sector implies a relationship between objectives, means and results, so performance is the result of the simultaneous pursuit of efficiency, effectiveness and a corresponding budget (Profiroiu, 2001).

2.5 Research model and hypotheses

2.5.1 Research model

From the above explanation, this paper developed the research framework as shown in Figure 1, research framework. The workload and the compensation, as independent variables, will affect the service level as mediating variables. Additionally, these independent variables will affect the performance as a dependent variable. Figure 1 provides an overview of the intended research framework.

Figure 1 Research framework



The framework shows that, to obtain high employee performance, the workload, compensation and service level should be managed.

2.5.2 Hypotheses

Based on the literature review, the interview, the results of the previous research and the framework above, the hypotheses are as follows:

- H1 The workload positively influences the public service level directly.
- H2 The compensation positively influences the public service level directly.
- H3 The workload positively influences the tax account representative performance directly.
- H4 The compensation positively influences the tax account representative performance directly.
- H5 The public service positively influences the tax account representative performance directly.
- H6 The workload positively influences the tax account representative performance indirectly through the public service level as the mediating variable.
- H7 The compensation positively influences the tax account representative performance indirectly through the public service level as the mediating variable.

3 Methodology

This study was conducted at an Indonesian tax office, which is an Indonesian agency that manages tax. To answer the research questions, quantitative approaches were adopted. The quantitative research objective was to test the research model, the significance of the relationships among the variables and factors, and the hypotheses (Saunders and Lewis, 2012). A quantitative method was used, which involved administering a questionnaire to select respondents from among the employees of an Indonesian tax office. This stage consisted of four activities: a pretest survey, the establishment of the research model, a confirmatory study, and data analysis (Neuman, 2006). A pretest survey was conducted by distributing questionnaires containing preliminary closed-ended questions on a six-point Likert scale to 40 people working in an Indonesian tax office. This questionnaire-deployment technique uses proportional random sampling. Once the process was complete, SPSS version 23 was used to determine the factors that were relevant to measuring these variables to create a suitable questionnaire and to measure its reliability and validity.

After the pretest, then we conducted a confirmatory study using a questionnaire and survey method. A test survey was provided to 161 respondents from various Indonesian tax office areas. The data that was collected was analysed using path analysis methods. Path analysis is a technique developed from multiple linear regressions. This technique is used to examine the contribution indicated by the path coefficients at each diagram path of a causal relationship between variables X1, X2 to Y and Z. The impact on channel analysis is a technique for analysing the causal relationships that occur in regression if

multiple independent variables affect the dependent variable not only directly but also indirectly (Retherford, 1993). Path analysis is a direct development of the multiple regression form with the objective of providing an estimate of the level of interest (magnitude) and the significance of the hypothetical causal relationship in a set of variables (Webley, 1997). Garson (2003) defines path analysis as expansion regression models that are used by the researcher to test the correlation matrix alignment with two or more models of causality. The model is depicted in picture form as a circle and an arrow where the young single arrow indicates a worn pad amassing cause regression of the variables in a model as a dependent variable (donor response) while the others are the cause. The weighting regression was predicted in the model and was compared with the observed correlation matrix for all variables; a statistical calculation alignment test was performed (Garson, 2003).

4 Result

In this study, questionnaires were distributed to 201 employees in an Indonesian tax office. The iteration results are shown in Table 1 through Table 3.

4.1 Validity and reliability test

The charge of a variable factor is considered high when its value is greater than 0.5 (≥ 0.5) (Iqbaria et al., 1997). The reliability of the measurement model is tested by examining the value of Cronbach's alpha. Cronbach's alpha measures the lower limit value of the reliability of a construct. Constructs are reliable if the Cronbach's alpha values are greater than 0.70, while the composite reliability must be greater than 0.70. Cronbach's alpha higher than 0.7 are considered satisfactory (Hair et al., 2011).

Table 1 Validity and reliability test result

<i>Variables</i>	<i>Dimensions</i>	<i>Validity</i>	<i>Reliability</i>
Workload (X1)	Task accomplishment	.528	.828
	Normal condition	.602	
	Supporting factors	.761	
Compensation (X2)	Financial	.636	.782
	Non-financial	.595	
	Job award	.568	
Public service level (Y)	Service activity	.868	.782
	Public needs	.720	
	Service procedure	.744	
Performance (Z)	Working quality	.705	.818
	Working Quantity	.838	

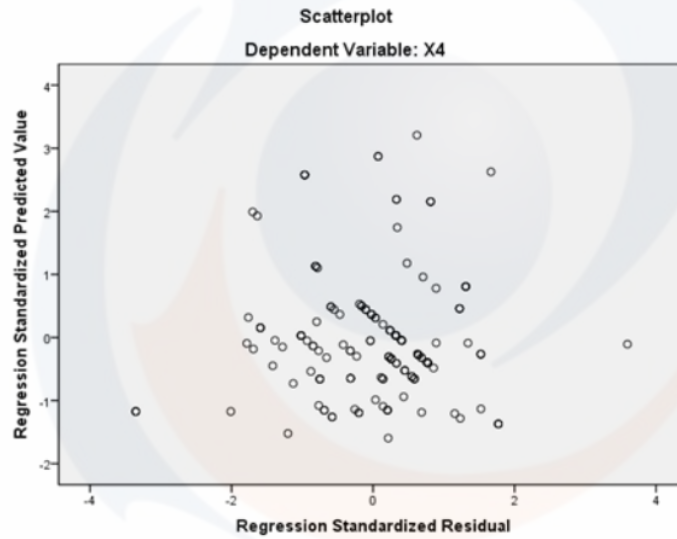
Source: SPSS Version 23

Based on the results of data processing in Table 1, all items are valid for the factor loading values above 0.5. Regarding the reliability test, four variables are reliable because the Cronbach's alpha values are above 0.7: workload (0.828), compensation (0.782), public service level (0.782) and tax account representative performance (0.818).

4.2 Test of assumption

The testing of assumptions is absolutely necessary before path analysis is performed. There are three tests of assumption in this study that must be performed before the test path analysis is conducted. These tests are: normality, heteroscedasticity, and linearity.

Figure 2 Heteroscedacity test



```
REGRESSION  
/MISSING LISTWISE  
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL  
/CRITERIA=FIN(.05) FOUT(.10)  
/NOORIGIN  
/DEPENDENT X4  
/METHOD=ENTER X1 X2 X3  
/SCATTERPLOT=(+ZPRED ,+ZRESID).
```

Source: SPSS Version 23

4.2.1 Normality test

The normality test shows that the data is normally distributed; this is due to the significance of the results (Asymp.Sig) of each variable, which is greater than 0.05. The normality test results are, in accordance with the Kolmogorov-Smirnov Z method grades K-S z for the four variables, as follows: workload (1.874), compensation (2.138), public service level (3.304) and tax account representative performance (2.814) greater than 0.196; this means that the data are normally distributed.

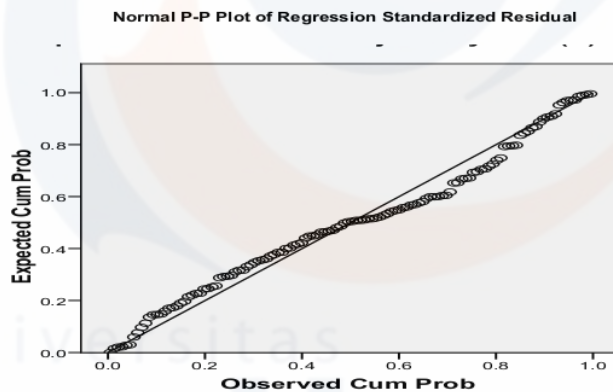
4.2.2 Heteroscedacity test

Figure 2 shows that the dots spread randomly; one can conclude that there is no heteroscedacity in the regression models. It can be concluded that the regression model is eligible to predict employee performance.

4.2.3 Linearity test

In the P-P plot shown in Figure 3, the distribution of the unstandardised residual follow and spread around the diagonal line. Thus, one can conclude that the regression model has normal distribution and is linear.

Figure 3 Linearity test



Source: SPSS Version 23

4.3 Path analysis

Model path analysis is used to explain the pattern of relationships between variables to know the direct or indirect effects from a set of independent variables (exogenous) on the dependent variable (endogenous).

4.3.1 Correlation test

In the path analysis method, to find a causal relationship among variables, we first calculate the correlation matrix of the following variables: workload, compensation, public service levels and tax account representative performance.

Table 2 Correlation test result

Correlation	Coefficient correlation	Category	Probability	Classification
Performance (Z) and workload (X1) (r _{zx1})	0.646	Strong	0.000	Significant
Performance (Z) and compensation (X2) (r _{zx2})	0.573	Moderate	0.000	Significant
Performance (Z) and public service level (Y) (r _{zy})	0.601	Strong	0.000	Significant
Workload (X1) and compensation (X2) (r _{x1x2})	0.660	Strong	0.000	Significant
Workload (X1) and public service level (Y) (r _{x1y})	0.587	Moderate	0.000	Significant
Compensation (X2) and public service level (Y) (r _{x2y})	0.444	Moderate	0.000	Significant

Source: SPSS Version 23

Table 2 shows the correlation between variables. The correlation coefficients of the figures are positive (+); this indicates that there is a relationship between the two variables; this is significant due to the probability value < 0.05.

4.3.2 Path analysis test

The data processing technique that completes this research is path analysis. Path analysis is used to determine the effect of the direct and indirect collection of variables as the cause variable (exogenous) on a set of other variables that are causal variables (endogenous).

4.3.2.1 Direct and indirect influence among variables

There is a direct and indirect influence of the following exogenous variables: workload (X1), compensation (X2) of the public service level endogenous variable (Y) and performance (Z).

Table 3 shows the amount of direct and indirect influence between the variables as follows:

- H1 The direct effect of the workload variable (X1) on the public service level variable (Y) is 47.5%.
- H2 The direct effect of the compensation variable (X2) on the public service level variable (Y) is 25.9%.
- H3 The direct effect of the workload variable (X1) on the performance variable (Z) is 30.9%.

- H4 The direct effect of the compensation variable (X2) on the performance variable (Z) is 31.8%.
- H5 The direct effect of the public service level variable (Y) on the performance variable (Z) is 22.8%.
- H6 The indirect effect of the workload variable (X1) on the performance variable (Z) through the public service level variable (Y) is 15.2%.
- H7 The indirect effect of the compensation variable (X2) on the performance variable (Z) through the public service level variable (Y) is 8.2%.

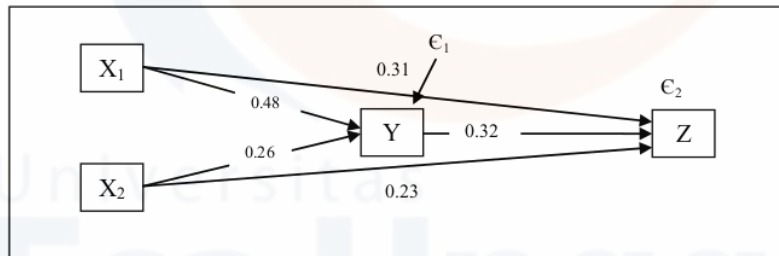
Table 3 Path analysis test result

Direct and indirect effect		Calculation	Contribution
X1 on Y	ρ_{X1Y}	(0.475)	0.475
X2 on Y	ρ_{X2Y}	(0.259)	0.259
X1 on Z	ρ_{X1Z}	(0.309)	0.309
X2 on Z	ρ_{X2Z}	(0.228)	0.228
Y on Z	ρ_{YZ}	(0.318)	0.318
X1 on Z mediating Y	$\rho_{X1Y} \cdot \rho_{YZ}$	(0.475) (0.318)	0.15105
X2 on Z mediating Y	$\rho_{X2Y} \cdot \rho_{YZ}$	(0.259) (0.318)	0.082362

4.3.2.2 Path analysis diagram

The purpose of the confirmatory study and data analysis is to test hypotheses and identify significant factors that might become factors in this model. The magnitude of the path coefficients is shown by the output path diagram using SPSS software. The values of the overall flow coefficient variables are shown in Figure 4.

Figure 4 Path analysis diagram



Source: SPSS Version 23

Figure 4 path analysis diagram shows that there are two lines of analysis equations. First, the exogenous variables, workload (X1) and compensation (X2), affect the endogenous variable, public service level (Y). Second, note that the variables, workload (X1), compensation (X2), and public service level (Y), are the three exogenous variables that have a correlative link that directly and indirectly affect the endogenous variable, performance (Z).

5 Findings and discussion

Workload and compensation have a direct influence on the level of public services. The workload variable directly influences the public service level by 47.5%. This result may imply that workload represented 47.5% of the success rate of the public service account representative. If the workload created by the fairness and account representative completed the workload according to SOP, the workload represented 47.5% of the increase in the public service image. In other words, a 52.5% variable that can improve the image of the public service account representative directly remains outside the workload; this variable was not observed in this study.

Compensation has a direct impact, 25.9%, on the level of public services. This result implies that compensation's contribution to the success rate of the public service account representative was 25.9%. If the compensation obtained by the account representative was in accordance with those expectations, then compensation represented 25.9% of the increase in the public service image. An alternative meaning is that a variable that explains 74.1% of the compensation beyond that which can enhance the image of the public service account representative directly remains; this variable was not observed in this study.

Workload, compensation, and the public service level have a direct influence on performance; furthermore, a variable workload and compensation have no direct influence on the performance through the variable rate of the public service.

Workload has a direct influence of 30.9% on performance. This finding may imply that workload directly contributes 30.9% to the performance success of the account representative. If the workload was created in fairness, and the account representative completed the workload according to SOP, the workload represented a 30.9% increase in the performance of the account representative. An alternative meaning is that a 69.1% variable outside the workload that can directly improve the performance of the account representative remains; this variable was not observed in this study. One such variable could be changing the daily work hours of an employee who previously worked from 7:30 am until 17:00 pm, or approximately 8.5 hours per day, from Monday to Friday. However, according to that survey, most considered that working hours are insufficient to complete one's daily work routine; therefore, employees must occasionally come in earlier or work later than scheduled.

Compensation has a direct influence of 31.8% on performance. This finding implies that compensation contributes 31.8% directly to the success of the performance of the account representative. If the compensation obtained by the account representative is in accordance with those expectations, then compensation represented 31.8% of the increase in the performance of the account representative. An alternative meaning is that there remains a 68.2% compensation variable that is beyond that which can directly improve the performance of the account representative; this was not observed in this study. Although compensation has a direct influence on the performance, its value remains low among the non-financial variables.

The public service level has a direct influence on the performance at 22.8%. This finding implies that the public service level has a 22.8% direct contribution to the success of the performance of the account representative. If the public service level of the account representative is rated high, it can contribute 22.8% of the increase in the performance of the account representative. An alternative meaning is that 72.2% of the public service

variable that can directly improve the performance of the account representative was not observed in this study. Improving the public service image of the Indonesian tax office to an excellent rating by respondents, especially for the tax authority discourse that separated from the Ministry of Finance in 2015 would require optimal performance by the Indonesian tax office public services. Improving the image of public services can be accomplished through more socialising with taxpayers by account representatives as free agents. Strong public relations disseminated through mass media as well as direct contact with taxpayers will also help.

Workload has an indirect influence of 15.2% on performance through public service. This finding implies that workload contributes indirectly to account representative performance at approximately 15.2% through the public service levels. An alternative meaning is that 74.8% of the public service level determinant can indirectly improve the performance of account representatives are not observed in this study.

Compensation has an indirect influence of 8.2% on performance through public service. This finding implies that workload contributes indirectly to the successful performance of an account representative through the public service levels at 8.2%. An alternative meaning is that 91.8% of the determinant of the public service level that can indirectly improve the performance of account representatives is not observed in this study.

6 Conclusions

6.1 Practical implications

In improving the performance of employees, we recommend that the civil service agency consider workloads, public services, and compensation characteristics because these three variables have a significant influence on employee performance. Therefore, the government should analyse overtime and compensation or analyse the workload for account representatives such that the workload can be adjusted.

In the future, the tax office is expected to add non-financial facilities for all employees, such as health insurance, employee shuttles, nature facilities, child care, lactation rooms, etc. As was evident in this study, compensation currently contributes 31.8% towards the performance success of an account representative. Particularly when the non-financial compensation is enhanced, the performance of tax office account representatives will definitely increase.

6.2 Theoretical contributions

Workload has a significant positive influence on public service. Soleman (2011) stated that a clear division of labour, compliance capabilities and responsibilities of the job can improve public services. Herbasuki et al. (2004) examined the level of public services. The research results suggest that the service quality dimension of the level of public services in the Pati regency is acceptable; however, some services remain inadequate. Workload has a significant positive influence on performance. This finding supports the previous research by Fakhrian et al. (2013) who found that the workload has a significant effect on employment productivity. As defined by Robbins and Judge (2014) the change in workload tends to change the stress levels of employees; furthermore, roommates

ultimately affect the performance of employees. Compensation has a significant positive influence on performance. Mulyani (2002) stated that compensation has proven to be a motivation in enhancing employment performance.

6.3 Limitations of research

This study did not explore other variables that also affect the performance of an organisation such as the work leadership style and the organisational citizenship behaviour. This study was conducted at only one government agency and therefore cannot be generalised to civil servants in different organisations in Indonesia. The most important restriction of this research is the cross-sectional nature of the study. It is therefore recommended that causal interpretations of the results be undertaken with caution. As the measurement occurred at a single point in time, whether the conclusions still apply to the long-term cannot be determined. A longitudinal study may provide a decisive answer to the question of whether the conclusions of this research still apply in the long-term.

6.4 Future research direction

Additional research should expand the object of the research to more than one government agency such that the results can be generalised to all government employee organisations in Indonesia. As previously noted, this study was conducted at a single point in time. Longitudinal research will have more moments of measurement over time.

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