

**THE INFLUENCE OF CYBERLOAFING, SELF EFFICACY, AND
ORGANIZATIONAL CULTURE ON THE PERFORMANCE OF EMPLOYEES
AT REGIONAL REVENUE AGENCY, BANYUMAS DISTRICT**

**Fatmah Bagis¹⁾, Nadila Nuraning²⁾, Suyoto³⁾, Mastur Mujib Ikhsani⁴⁾,
Akhmad Darmawan⁵⁾**

Universitas Muhammadiyah Purwokerto

E-mail: fatmahbagis2014@gmail.com

Abstract: *The purpose of this study was to analyze the effect of cyberloafing, self-efficacy and organizational culture on the performance of Kanyumas Regency Regional Revenue Agency employees. Sampling used a purposive sampling method with the criteria of Civil Servants (PNS) distributed using a questionnaire. The sample used was 107 employees. Multiple linear regression analysis was used in this study. The results of this study indicate that cyberloafing has a negative and insignificant effect on employee performance, self-efficacy partially has a negative and insignificant effect on employee performance and organizational culture partially has a positive and significant effect on employee performance. The R² adjusted coefficient of determination test results was 32.7%.*

Keywords: *Cyberloafing, Self Efficacy and Organizational Culture*

1. Introduction

The main function that every government agency must have to ensure continuity of work and produce *the output* sought is employees (Sungkono et al, 2020). The success of performance in an organization depends largely on the individuals who are in the organization even though they come from various different cultural backgrounds (Nasir et al, 2021). An employee must not only be high-performing, but also must be able to work with the team or other colleagues in the organization (Desani et al, 2019).

The Regional Revenue Agency is the organizer for the collection of regional revenues for the working area and as the coordinator of agencies in planning, implementing, controlling and evaluating regional revenue collection. Similarly, the Banyumas Regency Regional Revenue Agency has a function as a policy formulation in the field of regional revenue, reporting on the work of collecting regional taxes, levies and regional revenues. The Regional Revenue Service in carrying out its duties will never be separated from individuals who are given the task and responsibility to carry out a job (Sungkono et al, 2020).

The Banyumas Regency Regional Revenue Agency has the authority to issue certain permits with its duties for affairs based on the principle of autonomy and regional revenue assistance. To be able to create performance that is in accordance with the expectations of the agency, employees must produce good performance for the success of a rganization. As for creating an organization, namely by making good use of *Cyberloafing* during working hours and completing tasks or *Self Efficacy*. So it is expected that the performance of employees will be in accordance with the wishes of the agency.

The success of an organization is greatly influenced by the human resources it has. The better the performance of an employee, the more productivity of the organization increases, the worse the performance of an employee, the productivity of the organization will decrease (Nasir et al, 2021). Performance appraisal is the result of work obtained from each employee based on the

scope of their responsibilities, so that the achievement of an organization's performance can be seen from how the individual employee completes the responsibilities he carries (Nasir et al., 2021).

In carrying out their work, employees produce something called performance. Performance is the result of work produced by employees or real behavior displayed in accordance with their role in the organization (Jufrizen and Ramadhani, 2020).

The first factor that can affect employee performance is *cyberloafing* technological developments to open up new jobs, and many revolutions have occurred in the system so that employees can increase their productivity and efficiency. The growth of technology has also given individuals the opportunity to behave *counter productively*. *Cyberloafing* behavior for employees who take advantage of their company's internet access to individual interests during working hours is deviant behavior. According to Lisdiana et al (2021).

There is a study that specifically tests the effect of cyberloafing on employee performance conducted by Budiarti and Pratama (2022) which shows that *cyberloafing* has a positive and significant effect on employee performance. Another study from Sitorus (2019) states that *cyberloafing* has a positive but not significant effect on employee performance.

In contrast to the research conducted by Wahyuni et al., (2020); Desnirita and Sari (2022); and Olajide et al., (2018) which showed the results that cyberloafing has a negative and significant effect on employee performance. Other research conducted by Paramita and Wahyuni (2021) and Ernawati et al., (2021) showed results that *cyberloafing* negatively affects employee performance.

Research conducted by Muhtarom et al., (2021) Previous research conducted by Ernawati et al (2021) obtained results that cyberloafing had a significant negative effect on employee performance concluded that *cyberloafing* has a simultaneous and significant effect on employee performance. There is also research by Monica and Maharani (2020) and Moningkey and Fransiska (2020) with *cyberloafing* results that do not have an impact or have no effect on employee performance. good performance, namely quality performance and quantity produced by employees in accordance with work standards that have been set by an organization. With good performance, the productivity of agencies can also increase. But if *cyberloafing* behavior occurs in an agency, employee performance will decrease. However, it is inversely proportional to the research of Maharani Monica (2020) which reveals that *cyberloafing* does not have an impact on employee performance.

The second factor that can affect employee performance is *self-efficacy* . Not all workers have the ability to perform as expected by the company. This can occur due to the low *self-efficacy* possessed by employees. Optimal performance can be achieved through *self-efficacy*. *Self-efficacy* in an individual will increase confidence in his ability to complete the assigned task to the maximum.

According to Rofi (2019) self-efficacy is a person's belief in his chances of successfully achieving a certain task. Self efficacy, also known as social cognitive theory or social reasoning theory, refers to an individual's belief that he or she is capable of carrying out a task, Suherman and Safitri (2018). The word efficacy is related to human hidzp habits which are based on character principles such as integrity, humility, loyalty, self-limitation, courage, justice, patience, craft, simplicity and decency that should be developed from within to outside the self, not by coercion from the outside into the human being, Rianda and Firmansyah (2021). Self Efficacy as a source of motivation related to the confidence of individuals in their ability to complete the tasks they carry out.

Self Efficacy is needed in employees, by improving the ability to do the tasks given so that

the company runs optimally and employee performance will improve. *Self Efficacy* is very influential on employee performance. This is evidenced by previous research conducted by Awanis, et al (2022), Rianda and Firmansyah (2021), Rofi (2019), Priska, et al (2018), Widyawati (2018) stated that self-efficacy has a positive and significant effect on employee performance. Meanwhile, according to research conducted by Fadilah, et al (2019) stated that *self-efficacy* has a negative and insignificant effect on employee performance.

The third factor that affects employee performance is the Organizational Culture of organizational culture. Organizational culture is a set of values and general norms that govern interactions between members of the organization and with vendors, consumers, and other individuals outside the organization (Sari et al., 2021). Organizational culture is related to how employees accept organizational cultural values (Wicaksono et al., 2021). Organizational culture contains values that must be understood, imbued, and practiced together by all individuals/groups involved in it (Dunggio,2020).

An organization that has a strong culture will make the organization strong in facing obstacles and challenges (Sungkono et al., 2020). The current condition shows that there are several problems that occur in the Banyumas Regency Regional Revenue Agency. The enactment of organizational culture in an agency is very important. However, there are still many employees who neglect this. For example, there are still employees who look late when entering the office and leaving the office before working hours end. Furthermore, there are still employees who are less responsible for their work, it can be seen that there are still employees who complete their work outside the specified time limit. This was said by the head of the Banyumas Regency Regional Revenue Agency.

Literature Review

Social Cognitive Theory

According to social cognitive theory, behavior is influenced by consequences or behavior. Responses that are valued are those that are likely to occur in the future, while those responses will be stopped. Its basic proportion that behavior is influenced by its consequences is central to participant conditioning as well as social cognitive theory (Simamora, 1997). According to social cognitive theory, behavior is influenced by the environment, however, at the same time, the environment is influenced also by the behavior of individuals. Individuals have the ability to change their environment both physically and psychologically. Sausageal cognitive theory explains how individuals can monitor and regulate their own behavior.

Employee Performance

Siswanto (2019) Performance is the result or level of success of a person as a whole over a certain period in carrying out a task compared to various possibilities such as standard work results, targets or target criteria that have been determined in advance and have been mutually agreed upon. Based on several experts on performance, researchers conclude that performance is a result achieved by the employee in his work according to certain criteria that apply to a particular job.

Cyberloafing

According to Blanchard and Henle (2008) in satria (2022) cyberloafing is the activity of accessing the internet during working hours through various types of devices such as computers, mobile phones, and tablets for personal use by employees. According to Sani and Suhana (2022)

cyberloafing is the activity of using the internet in connection with employee hobbies or using various entertainment options on the internet during working hours to relieve boredom, for example accessing social media, online games, online shopping, watching videos, downloading files or music that are not related to work.

Self Efficacy

According to Setiadi (2020) self-efficacy is the level of confidence a person has in himself regarding his ability to do tasks to achieve certain results. Self-efficacy refers to self-confidence regarding its ability to motivate cognitive resources and Action is necessary to successfully carry out certain tasks (Bagis, 2022). According to Ariyati (2018), self-efficacy is a person's self-confidence in the abilities he has, so that the person can motivate himself to do his task, achieve goals and be confident that he can perform even difficult tasks. Employees who have high self-efficacy or confidence in their own ability to complete their work can improve employee performance (Darmawan et.al, 2021)

Organizational Culture

Organizational Culture Organizational culture is the result of the process of melting the cultural style or behavior of each individual that was brought earlier into new norms and philosophies, which have energy and groups in the face of a particular one and purpose. Employee performance is what affects how much they contribute to the organization (Darmawan, 2021). According to Haryey and Brown (2003) in Wiridarni et al (2019) define organizational culture as a system of shared values and beliefs that interact with people, structures and an organizational system to produce norms of organizational culture behavior (corporate culture) which is often interpreted as values, symbols that are understood and adhered to together, which an organization has so that members of the organization feel one family and create a Members of that organization feel different from other organizations. While the word organization etymologically comes from the Latin *organum* which means tool, while in English it is called organization which means organization, preparation, collection, and collection.

Employees currently work with cultural values obtained and developed by the organization with habits in situations where employees support the organization and work so that organizational goals can be achieved (Bagis et.al, 2020). The conceptual framework is outlined in the following figure: Brand Equity and Service Quality to Loyalty with Customer Satisfaction as an Intervening Variable.

2. Research Method

The type of this research used Quantitative research. The survey method used a questionnaire and distributed to employees of the Banyumas Regency Regional Revenue Agency who are already Civil Servants (PNS) and Non-PNS. The questionnaire was distributed to 107 employees of the Banyumas Regency Regional Revenue Agency. The analysis used is Multiple Linear Regression Analysis.

The population of this research was all employees of the Purwokerto Regional Revenue Agency with details of 40 civil servants and 67 non-civil servants. So that the total population in this study was 107 employees.

3.1. Results

Data processing was carried out using the SPSS. The research results can be seen as follows:

Validity and Reliability Test Results

The significance test was carried out by comparing the calculated r value with the table r for degree of freedom (df) = $n-2$ ($107 - 2 = 105$) so that a figure of 0.1599 was obtained. Of the five variables studied, all of them were declared valid, because the calculated r value of these five variables was greater than the table r value (0.1599 (Ghozali, 2018)). In the reliability test, it is a measure of the stability and consistency of respondents in answering matters related to the constructs of questions which are the dimensions of a variable and are arranged in a form of questionnaire. Reliability tests can be carried out jointly on all question items, if the Alpha > value is 0.6 then reliable, showing the level of consistency and accuracy of the measurement results (Sujarweni, 2018).

Normality Test

Based on the spss output results of the Kolmogorof Smirnov test, the Asymptotic Sig value of 0.200, it can be concluded that the residual unstandardized data is normally distributed, because the Asymptotic Sig value is more than 0.05.

Multicholnearity Test

In this study, a regression model was said to be free of mulicolinearity if it had a $VIF < 10$ and had a Tolerance number of > 0.10 . The results of the analysis showed that the tolerance value of each variable was not below 0.10 (cyberloafing tolerance value of 0.964, self efficacy of 0.588, organizational budays of 0.600), as well as the VIF value of nothing above 10 (VIF cyberloafing value of 1.037, self efficacy of 1.700, organizational culture of 1.667). Based on these data, this research data is free from multicholnearity.

Heteroskedasticity Test

Heteroskedasticity testing data is carried out using the glejser method, namely by regressing free variables against their absolute residual value, the data is declared free from heteroskedasticity if the regression results show a significance value of $> (0.05)$ from the test results obtained the result that the significance value of the cyberloafing variable is 0.888, the significant value of self-efficacy is 0.412, the significant value of organizational culture is 0.836. From these results it is said that the significant value of all variables is > 0.05 . Thus, it can be interpreted that the regression model is free from heteroskedasticity due to the significance value of > 0.05 .

Determination Test

The AdjustedR-square value of the regression model formed in this study was 0.231 which shows that the independent variable (cyberloafing, self-efficacy and organizational culture) in explaining the dependent variable (employee performance) is 23.1%, the remaining 76.9% is explained by other variables that are not included in this study.

Test F

From the ANNOVA test, the calculated and ftable values were $11,604 > 2.69$ with a significance level of 0.000. Because the probability of 0.000 is much smaller than 0.05 then the f

test regression model can be used to predict **organizational** commitments. The analysis can be concluded that the regression model is declared fit or suitable.

Multiple Linear Regression Analysis Test

Multiple linear regression analysis is performed to measure the strength of the relationship between two or more variables which also shows the direction of the **relationship** between the dependent variable and the independent variable.

Table 1. Multiple Linear Regression Analysis Test Results

		Coefficients ^a			
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t
1	(Constant)	2.263	.418		5.414
	Cyberloafing	-.011	.064	-.015	-.172
	Self Efficacy	-.024	.096	-.028	-.248
	Budaya Organisasi	.472	.100	.518	4.706
					Sig.

a. Dependent Variable: Kinerja Pegawai

Based on the results of the multiple linear regression analysis, the regression equation can be compiled as follows: $Y = \alpha + \beta_1. X_1 + \beta_2. X_2 + \beta_3. X_3 + e$
 $Y = 2.263 - 0.011.X_1 - 0.024.X_2 + 0.472.X_3$

t-test

According to Ghazali (2018) the t statistical test basically shows how far the influence of one individual explanatory / independent statistic in explaining the variation of dependent statistics. The results of the t test for the cyberloafing variable (X1) obtained a calculated value of -.0172 while the ttabel value in this study was carried out at the degree of freedom (n-k-1) so that (107-5-1) a ttabel of 1.622 was obtained where the calculation of the < ttabel and the significance level of $0.864 < 0.05$. It can therefore be interpreted that Ho is accepted and Ha is rejected. The results of this study are in line with this researcher in line with Emawati et al., (2021) who prove that cyberloafing has a negative and insignificant effect on employee performance. However, it is not in line with research conducted by Budiarti and Pratama (2022) and Uthman and Sukarno (2022) which prove that cyberloafing has a positive and significant effect on employee kineja. The results of the second t test for the variable Self Efficacy (X2) obtained a calculated value of -0.248 while the ttabel value in this study was carried out at the degree of freedom (n-k-1) so that (107-5-1) a ttabel of 1.622 was obtained where the calculation of the > ttabel and the significance level of $0.805 < 0.05$. Therefore it can be interpreted that the variable Self Efficacy Ho is accepted and Ha is rejected. This research is in line with Fadilah, et al (2019) who prove that self-efficacy has a negative and insignificant effect on employee performance. However, it is not in line with research conducted by Awanis, et al (2022), Rianda and Firmansyah (2021), Rofi (2019), Priska, et al (2018), Widyawarti (2018) stated that self-efficacy has a positive and significant effect on employee performance. The results of the third t test for the Communication variable (X3) obtained a calculated value of 4.706 while the ttabel value in this study was carried out at the degree of freedom (n-k-1) so that (107-5-1) a ttabel of 1.622 was obtained where the calculation of the ttabel > and the significance level of $0.000 < 0.05$. It can therefore be interpreted that Ho is rejected and **Ha** is accepted. This research is in line with Tarigan et al (2020), Estiana et al (2020) which prove that organizational culture has a positive and significant influence on employee performance.

3.2. Discussion

Based on the results of research that shows the rejection of the first hypothesis that cyberloafing (X1) partially has a negative and significant effect on employee performance and results that cyberloafing has a negative and **insignificant** effect on employee performance. Cyberloafing is the activity of accessing the internet during working hours through various types of devices such as computers, mobile phones, and tablets for personal use by employees according to Blanchard and Henle (2008) in satria (2022).

Employees of the Purwokerto Regional Revenue Agency during working hours sometimes access cellphones to send and receive messages via whatsapp. In addition, to eliminate employee saturation, sometimes open music, movie, and video streaming service sites (for example, YouTube). This cyberloafing behavior affects the decline in employee performance but will not have a significant impact. This is because employees have perseverance and high morale. Based on Albert Bandura's theory that people are able to effectively control cognitive support, and their own actions. This happens supported by **cyberloafing** behaviors carried out by employees but employees can control themselves not to have a major effect on employee performance.

The results of the study also showed the rejection of the second hypothesis that Self Efficacy (X2) has a positive and significant effect on employee performance. Self-efficacy is a person's self-confidence in the abilities they have, so that the person can motivate himself to do his task, achieve goals and be confident that he can perform even difficult tasks. **The Banyumas Regency Regional Revenue Agency** has been optimistic and has succeeded in doing a good job. In addition, employees also have previous experience in working. However, employees of the Banyumas Regency Regional Revenue Agency really need colleagues to complete the work.

Based on the results of research that shows the acceptance of the third hypothesis that Organizational Culture (X3) has a significant positive effect on employee performance. Organizational culture as a **system** of shared values and beliefs that interact with people, structures and an organizational system to produce norms of organizational culture behavior (corporate culture) which is often interpreted as values, symbols that are understood and adhered to together, which an organization has so that members of the organization feel one family and create a member of the organization feel different from other organizations.

Currently, employees of the Banyumas Regency Regional Revenue Agency have implemented a code of ethics and norms that apply well in the institution where they work. This has a good impact on the agency because employees work diligently and enthusiastically.

3. Conclusion

Based on the data analysis from the discussions that have been carried out, the following conclusions can be drawn:

1. **Cyberloafing** has a negative and insignificant effect on the performance of employees of the Banyumas Regency Regional Revenue Agency.
2. Self Efficacy has a negative and insignificant effect on the performance of employees of the Banyumas Regency Regional Revenue Agency.
3. Organizational Culture has a positive and significant effect on the performance of employees of the Banyumas Regency Regional Revenue Agency.

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