

# The Effect of Budgetary Participation, Job-Related Information, Information Asymmetry, and Organizational Citizenship Behavior on SME Performance During Disruption Era

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**Abstract.** This study analyzes the effect of job-relevant information on SME performance, budgetary participation on SME performance, information asymmetry on SME performance, and organizational citizenship behavior on SME performance during the disruption era. We employed a quantitative descriptive study. Our respondents were 390 SME owners selected through the non-probability sampling method using the convenience sampling technique. Primary data came from online questionnaires distributed through Whatsapp. The questionnaire had items with alternatives arranged on a Likert scale. The data analysis technique used in this study was Structural Equation Modeling (SEM) with SmartPLS 3.0 software. Findings confirmed that job-relevant information significantly affects performance, budgetary participation significantly affects performance, information asymmetry significantly affects performance, and organizational citizenship behavior significantly affects performance.

**Keywords:** Job-relevant information; information asymmetry; budgetary participation; organizational citizenship behavior; SME performance; disruption era

## 1. Introduction

Small and Medium Enterprises (SMEs) are important in Indonesia since it plays many roles, including opening job vacancies. SMEs also help low-income people to have productive economic activities. SMEs also help to increase Gross Domestic Product (GDP). However, SMEs have been greatly affected by the Covid-19 pandemic. They are faced with decreased sales, orders, and capital, not to mention the difficulty in getting raw materials and non-performing loans.

In this 4.0 era, technology has been an inseparable part of our lives—everything has turned digital [1]. People can get their needs through digital help, from buying to selling, ordering, paying bills, and others. The use of technology is fundamental to the 4.0 industrial revolution.

Industrial revolution 4.0 allows the interrelation of physical machines and the production system. Technology is the primary aspect of the shift from the traditional to the digital industry [1], [2] that data transfer no longer needs humans and big data is a new way that determines the business

direction. Almost all SMEs have been affected by the pandemic, but the food and beverages ones [3], [4]. Decreased revenue has made two out of three industry companies stop their business permanently or temporarily [3], [5].

With the advancement of the economy and technology in the current era; human civilization continues to grow, and business continues to expand [1], [2], [6]. SMEs are important in Indonesia since it plays so many roles, including opening up job vacancies and increasing state revenues and GDP [1], [2], [6]. SMEs contribute positively to economic growth. SMEs are expected to be able to prepare themselves to compete with comparative advantage and competitive advantage. The era of VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) is full of challenges amid the Covid-19 pandemic. Covid-19 is an infectious disease caused by a newly discovered type of coronavirus. One of the challenges during the pandemic is the shift of all marketing processes from offline to online [2], [6]. Therefore, the challenge is managing marketing management, especially through brand power, to increase company revenue. A brand is a name given by a product in a product line that is useful to identify the source or character of the product. According to [1], [6], the best brands provide quality assurance; but brands are more than just symbols because they have six meanings; namely attributes; benefits; values; culture; personality; and usage. The brand implementation strategy refers to how the organization will overcome obstacles to operationalize its brand identity, convince the target, and shape its image. Broadly speaking, the Covid-19 pandemic poses greater challenges for the government to achieve national development targets, including creating high-quality economic growth, creating economic equity, reducing poverty, and building infrastructure evenly throughout the country [1], [5]. In addition, this pandemic brought the VUCA era like the wave of the industrial revolution 4.0. In the industrial era 4.0, the industry must have a sustainable nature, such as innovating to remain successful in increasing company revenue by improving marketing management.

## **2. Literature Review**

### **2.1 VUCA (Volatility, Uncertainty, Complexity, and Ambiguity)**

VUCA is full of uncertainties [7]. The constant changes that occurred in the VUCA era created many traps [8]. A leader must be optimistic to see the advantages of the company he leads to face all challenges. VUCA is a state where change occurs full of uncertainty. VUCA components can be described in the following points [7], [9]. *Volatility* means the changes taking place at this time could be said to be at an unfathomable speed. The frequency, magnitude, and estimation of these changes cannot be predicted; therefore, this is the cause of instability. Volatility occurs not only in the fields of technology and business but also socially and economically [8]. These factors affect the rate of change. *Uncertainty* means that in the process of achieving goals, uncertainty will always be found at every stage. Uncertainty can be controlled with information. The more information and understanding that is gathered, the less likely it is that uncertainty will arise. However, although a large amount of information has been gathered as a form of anticipation, many unknown variables could influence the results. Many impenetrable boundaries create these unexpected variables. *Complexity* arises along with developments. The more development that is carried out, the more layers of components that fill, and the more complex things are faced. *Ambiguity* means that, at this

time, it is difficult to find a clear decision that leads to one point. There will always be two sides to anything. In contrast to uncertainty, ambiguity refers more to the message conveyed by the information obtained. The information obtained does not refer to a single goal, so therein lies the ambiguity [7]–[10]. Meanwhile, uncertainty is more influential on the presence or absence of information that can affect the results to be achieved.

## **2.2 Budgetary Participation**

Participation in the budgeting process is a method that enables managers at all levels, including those at the top and those at the bottom, to take responsibility for the performance of the budget, participate in its creation, and foster inventiveness. [11]–[14]. Engagement in budget preparation necessitates the participation of operating managers in the process of mutually deciding on budget commitments about a series of future actions that will be conducted by the operating managers in the pursuit of reaching budget targets. According to [11]–[13], employee participation in budgeting can produce benefits such as encouraging creativity at all levels of employees, increasing a sense of responsibility, and increasing employee commitment to budget goals. [11]–[13] state that budgeting participation can produce benefits such as encouraging creativity at all levels of employees. Participation in budgeting refers to the act of at least two parties working together to carry out management tasks such as planning, coordinating, and controlling, all of which will have an effect in the future on those responsible for making decisions.

## **2.3 Information Asymmetry**

Asymmetric information, also known as information inequality, occurs when those in management positions within a corporation have access to information that differs from that which is available to others on the outside of the organization [11], [12], [14]. Information asymmetry is described in [11]–[14] as the situation in which one party, specifically the agent, possesses more information than the principal, who is the owner of the organization. This is because an agent is a person who directly works in the field. This results in information asymmetry, which can be defined as an imbalance in the acquisition of information between management, which acts as an information supplier, and external parties, such as shareholders and stakeholders, which act as information users [11], [14]. A situation known as information asymmetry exists when those in lower-level positions have access to more data than those in higher-level positions. If the first scenario plays out, there will be a significant increase in the amount of pressure placed on subordinates by their superiors to meet a budget that, in the opinion of the subordinates, is unrealistically high [14], [15]. On the other hand, a second alternative exists, and that is that subordinates would assert that the aim is less than what will be attained.

## **2.4 Organizational Citizenship Behavior (OCB)**

The behavior of employees in carrying out duties outside of their responsibilities and obligations is considered to be OCB. This behavior is not related to the compensation system that the company is required to pay out. [11], [12], [14], and [16] OCB refers to the preferred conduct that is not part of the formal job obligations of workers but contributes to the psychological and

social environment of the workplace. OCB cannot exist without the presence of extra behavior. OCB refers to an individual's willingness to participate in additional activities in addition to their primary responsibilities and functions as a member of an organization. This can be accomplished in a variety of ways, including guiding or assisting students while they volunteer outside of the classroom and contributing ideas without being specifically requested to do so. According to [11]–[14], OCB as a worker contribution extends beyond a formal job description and involves a variety of behaviors. These behaviors include helping others, volunteering for additional chores, and complying with workplace regulations and procedures.

## **2.5 Job-relevant Information (JRI)**

The JRI is able to assist managers in selecting the most appropriate action to take by assisting them in being more knowledgeable about factors such as economic and organizational financial situations. JRI also refers to the availability of information that is pertinent to job duties, which can help managers choose the best course of action through that information, thereby creating a process for budget preparation as well as better performance or budget realization, which can achieve company goals. JRI also refers to the availability of information that is relevant to job duties. According to [11]–[13], just-in-time information (JRI) is defined as information for management to improve activities with better information from both the external and internal environment of the organization, in addition to information that influences decisions.

## **2.6 Performance**

Performance is the work results of an individual executing the task or responsibility, efforts, and opportunities in accordance with specified standards and criteria. Performance is the work outcomes of an individual doing the task or duty. Performance is defined as the accomplishment of organizational goals, which may include quantitative or qualitative output, originality, adaptability, reliability, or any number of other attributes that an organization might find desirable. It can be short-term or long-term, and it can also take place at the level of the individual, the group, or the organization. Employee performance refers to the work results of employees, a structural method, or an agency comprehensively so that in this way, the result of work can be shown with solid proof and can be assessed. This allows for the results of work to be demonstrated with concrete evidence and can be evaluated. An employee's performance can be measured in terms of both the quality and quantity of the work that they do while fulfilling their responsibilities in accordance with their job description. According to [11], [14], and [17], having a high level of performance is one of the steps in reaching the goals of the organization that is being discussed. The efficiency of an organization or business can be evaluated primarily based on the caliber of its workforce, both in terms of their output and their general character. If the quality of the workforce is high, then this will have an effect on the growth of employee performance.

## **2.7 Hypothesis Development**

### **2.7.1 The Effect of Job-relevant Information on Performance**

The individual's capacity to carry out [1, 2], and [6] will rise as a result of the knowledge that the management offers regarding budget planning. The knowledge that is generated during the process of participation will improve the abilities of persons who are on a lesser level to function. If the necessary information can be accessed throughout the process of decision-making, then the process of increasing management performance will be aided and made easier. In this particular scenario, it might provide a better understanding of the alternative decisions and activities that need to be factored into the budgeting process. According to [1], [2], JRI has the potential to influence performance due to the fact that it gives accurate predictions of environmental circumstances and enables more effective selection when it comes to decision-making. JRI has an effect on performance because it offers precise forecasts of the state of the environment and facilitates a more insightful decision-making process regarding the optimal next step. JRI improves the performance of subordinates by providing information about what they should be doing throughout their time on the job [1, 2], [6]. JRI stands for just-received information and refers to any internal organizational information that is typically associated with the duties performed by personnel. This information has the potential to provide more accurate predictions regarding the environment and to make it possible to select a better policy in order to improve performance. Consequently, the following hypothesis is put forward for consideration:

*H1: JRI positively affects performance*

### **2.7.2 The Effect of Budget Participation on Performance**

Participating in the budgeting process gives a person the sense that his or her viewpoint is respected. It has an impact on budgeting, and as a result, a person is not only liable for it, but it also has moral repercussions, which can increase performance in accordance with budget aims. [11], [14]. When creating a budget, many different aspects of the organization, from the most basic to the most senior, are involved. These aspects are evaluated based on how much information they have regarding their respective units. Participation in budgeting is a collaboration from all levels of an organization to prepare a budget, and basically, top managers are usually less aware of daily activities, so more detailed information or budgets are needed from their subordinates. On the other hand, top managers have a broader view of the company as a whole, which is vital in policy-making [16], [17]. Participation in budgeting is essential to the success of any organization. Employee motivation toward the accomplishment of company goals is one of the primary motivations of budget participation. It is believed that participation in the budget can have an effect on the motivation and commitment of lower-level managers in an effort to achieve the goals that have been previously planned and set; this will have an effect on the quality of work that the manager or leader produces on an ongoing basis, and it will also have an effect on the organization's performance as a whole. Consequently, the following hypothesis is put forward for consideration:

*H2 Budget participation positively affects performance.*

### **2.7.3 The Effect of Information Asymmetry on Performance**

When there is an imbalance in the amount of information stored or when the information is controlled by only one party who possesses a considerable deal of power, this is known as an information asymmetry [11], [12], [14]. If a superior knows more about organizational information,

they are more likely to demand that their subordinates work harder than they should, and if a more dominant subordinate knows more about organizational information, they are more likely to lower work targets so that they can easily achieve them [17]. Consequently, the following hypothesis is put forward for consideration:

*H3: Information asymmetry positively affects performance*

#### **2.7.4 The Effect of Organizational Citizenship Behavior on Performance**

The presence of organizational citizenship behavior (OCB) is one of the requirements for realizing strong employee performance. OCB has the ability to motivate employees to achieve above and above the work demands required by the business. A higher OCB suggests that employees report better levels of job satisfaction. According to [11] and [14], employees who are content in their jobs are more likely to advocate for the adoption of OCB principles inside the organization. [16], [17] present evidence that improved OCB will lead to greater performance for businesses; the authors argue that the success of an organization is dependent on both in-role and extra-role conduct. Extra-role behavior is the kind of behavior that is carried out for an informal organization, as opposed to in-role behavior, which is a job description in an organization. [16], [17]. The high level of extra-role activity will help develop awareness to do something and contribute to the organization without the necessity for the contribution to be allocated or informal. In the realm of performance analysis, OCB is a novel idea. This idea describes the process by which an individual does OCB with complete freedom (at will) in determining something and mutual agreement, without seeking money or other formal rewards from the organization. This behavior is something that the organization might benefit from. Consequently, the following hypothesis is put forward for consideration:

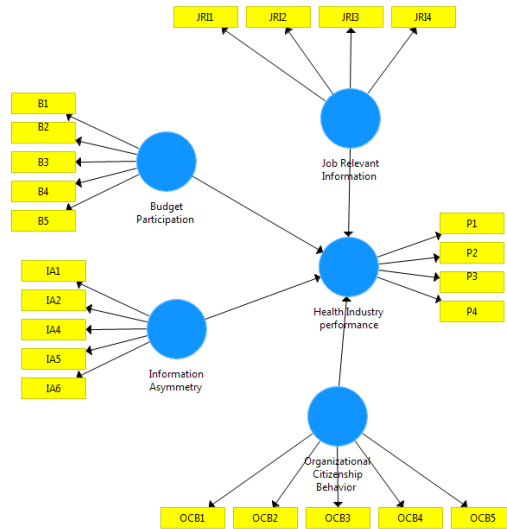
*H4 OCB positively affects performance.*

### **3. Research Method**

We employed a quantitative descriptive study. Our respondents were 390 SME owners selected through the non-probability sampling method using the convenience sampling technique. Primary data came from online questionnaires distributed through Whatsapp. The questionnaire had items with alternatives arranged on a Likert scale, with 5 for Strongly Agree (SS), 4 for Agree (S), 3 for Neutral (KS), 2 for Disagree (TS), and 1 for Strongly Disagree (STJ). The data analysis technique used in this study is Structural Equation Modeling (SEM) with data processing tools with SmartPLS 3.0 software which includes validity and reliability tests, hypothesis testing (t and f test), and a test of the coefficient of determination (R<sup>2</sup>).

The research hypotheses are:

- H1 JRI positively affects performance
- H2 Budget participation positively affects performance
- H3 Information asymmetry positively affects performance
- H4 OCB positively affects performance



**Fig 1. Research Model**

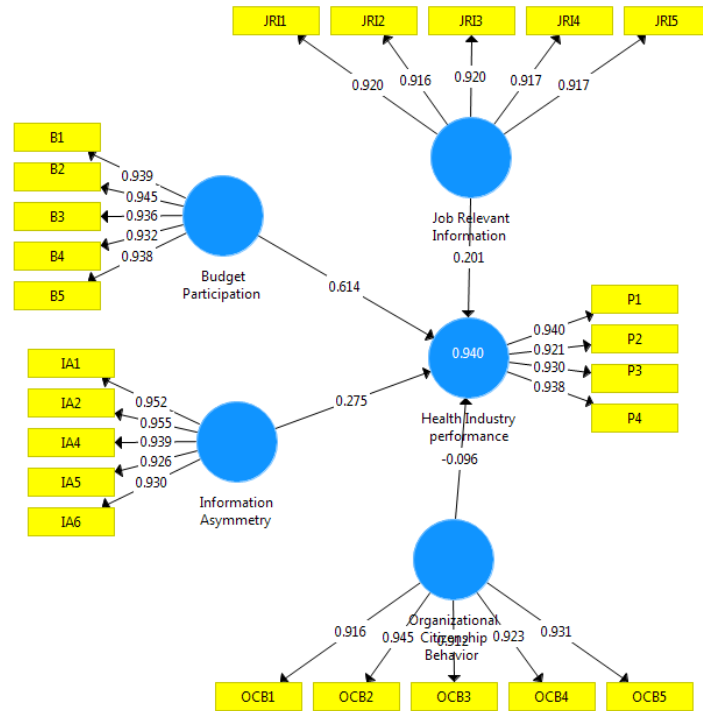
## 4. Results dan Discussion

### 4.1 Convergent Validity

Figure 1 shows that each of the research variable indicators has a value of outer loading  $> 0.7$ . No indicator has an outer loading value below 0.7, so all indicators are valid for further analysis.

### 4.2 Discriminant Validity

Table 1 confirms that the AVE value of all variables is  $> 0.5$ . Thus, all variables have good discriminant validity. All variables also have composite reliability  $> 0.7$ , which means that all variables have a high level of reliability. The Cronbach's alpha value of all variables  $> 0.7$ . These results mean that each variable is reliable.



**Fig 2.** Loading Factors

**Table 2.** Reliability Testing

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
JRI	0.852	0.832	0.794	0.645
Budgetary Participation	0.817	0.804	0.812	0.601
Organizational Citizenship Behavior	0.831	0.894	0.723	0.603
Information Asymmetry	0.831	0.894	0.723	0.603
SME performance	0.832	0.823	0.818	0.609

#### 4.3 Coefficient of Determination

**Table 2.** R Square

	R Square	R Square Adjusted
SME performance	0.940	0.902



Table 2 shows that the R-Square value for performance is 0.940. The value means that JRI, information asymmetry, budgetary participation, and OCB can explain 94% of performance, and the remaining 6% is explained by other factors not discussed in this study.

#### 4.4 Hypothesis Testing

We looked at the t-statistics value and the p-values for hypothesis testing. Hypotheses are accepted if the p-value < 0.05

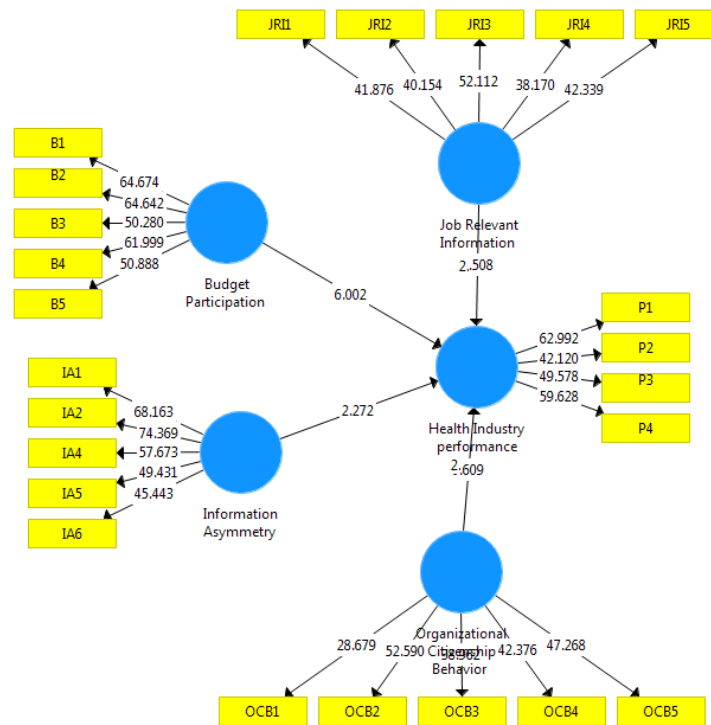


Fig 3. Hypothesis Testing

Table 4. Hypothesis Testing

Hypothesis	T Statistics	P Values	Result
JRI -> SME performance	2.508	0.000	Supported
Budget Participation -> SME performance	6.002	0.000	Supported
Information Asymmetry -> SME performance	2.272	0.000	Supported
Organizational Citizenship Behavior -> SME performance	2.609	0.000	Supported

#### **4.4.1 The Influence of JRI on Performance**

According to the results of the t-test conducted on JRI, t-count (2.508) is greater than t-table (1.96), and 0.000 is less than 0.05. This indicates that JRI has some influence on performance; JRI will assist managers in making important decisions, and it can accurately predict the state of the company's environment. Additionally, JRI is believed to influence employee behavior and performance. This finding is consistent with [3]–[6], which state that JRI is information connected to tasks that will help managers make decisions about various issues. It is anticipated that the dissemination of information will result in improved awareness regarding various decision-making and action-taking possibilities necessary to realize the goals. This observation runs counter to the assertions made in [1] and [2] that JRI is not regarded as something that can boost performance.

#### **4.4.2 The Effect of Budget Participation on Performance**

The results of the t-test for budget participation indicate that the t-count (6.002) is more than the t-table (1.993) and that 0.0000 < 0.05. This provides more evidence that participation in the budgetary process has some bearing on performance. It has been found that participation in the budgeting process has a major influence on performance, which means that involvement in the budgeting process is regarded as something that can boost performance. This is due to the fact that increased budget participation leads to an increase in managerial decisions, and this conclusion is consistent with [8], which states that employees interested in budget planning are willing to communicate their thoughts. This analysis refutes [7], indicating that performance would appear to be poor if the organization is unable to efficiently absorb its budget—better budgetary involvement will lead to improved performance.

#### **4.4.3 Effect of Information Asymmetry on Performance**

The results of the t-test on information asymmetry show that the t-count (2.272) is greater than the t-table (1.993) and that 0.000 is less than 0.05, which implies that information asymmetry has some influence on performance. This may occur as a result of another danger associated with information asymmetry, which is the possibility that those responsible for preparing the budget may manipulate information in order to reduce the standards to which their superiors hold them accountable for their performance. This study is consistent with [11]–[16], which show that there is a great deal of information regarding rules, tariffs, and other similar topics; as a result, it requires effort to grasp the information that is pertinent to their performance.

#### **4.4.4 The Effect of Organizational Citizenship Behavior on Performance**

The results of the t-test conducted on OCB reveal that t-count (2.609) is greater than t table (1.993) and 0.000 is less than 0.05, which implies that OCB does not have an impact on performance. This could be due to the lack of collaboration and tolerance shown by employees toward the implementation of OCB in order to finish the work. Our discovery agrees with [13], [15]–[17], but disagrees with [11] and [14], demonstrating that OCB can lead to improved performance.

The behavior of employees in carrying out tasks outside of their responsibilities and obligations is considered to be OCB. This behavior is not related to the compensation system that the company is required to deliver [13], [17]. Developing an organizational culture of commitment is essential to building OCB. The OCB is shaped by the organizational commitment [13], [15]. Commitment to an organization is what inspires individuals to go above and beyond in their work; they will not only help their coworkers reach goals, but they will also refrain from comparing themselves to their coworkers. Within the context of today's fast changing environment, in which more work is done collaboratively in teams, firms require individuals with high levels of civic virtue. These individuals are willing to work toward common goals, volunteer for more labor, avoid drama at work, respect rules and standards, and endure the occasional distractions linked to work. People who are prepared to put in extra effort above and beyond their primary responsibilities are in high demand among organizations. These types of employees will bring success to the organization. Those workers get their motivation from a combination of internal and external influences. The development of OCB among staff members is the responsibility of organizations. Because it makes a positive contribution to both quality and performance, behavior in extra roles, also known as organizational citizenship, is an extremely important factor.

## **5. Conclusion**

Following are some of the conclusions that can be drawn from the research findings and the subsequent discussion: (1) information related to the job has a significant impact on performance; (2) participation in the development of the budget has a significant impact on performance; (3) information asymmetry has a significant impact on performance; and (4) organizational citizenship behavior has a significant impact on performance. People used to be on the hunt for firms to work for; now days, employers are on the lookout for the most qualified candidates to fill their open positions. In the past, the company's competitive edge came from its machines, its capital, and its location; today, however, its skilled personnel are its most valuable asset. When it comes to the success of a company, talent used to play only a little part; nevertheless, it is now a key factor in change.

Our research is not without its flaws. First, we were only able to get responses from employees of SMEs. Because the data used were primary data derived from questionnaires, this study is unable to explain the factors that affect performance. Data from a questionnaire are typically subjective or can be based on the opinion of each respondent, so this study is unable to explain the factors that affect performance.

OCB is vital in organizations. There are factors affecting increased OCB. Service quality is closely related to performance in realizing goals, and employees create quality through OCB because OCB drives employees to perform more than their expected tasks. OCB has diverse determinants, including organizational culture, perceptions of communication or interaction between workers, tenure, etc. OCB positively and significantly affects performance—better OCB will lead to higher performance. Organizational commitment positively and significantly affects performance mediated by OCB. Thus, commitment can have a direct effect on performance and an indirect effect through OCB.

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