THE ROLE OF INCENTIVES, CAREER DEVELOPMENT AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB) IN ENHANCING PERFORMANCE OF KPH JEMBER TAPPING FOREMEN

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Abstract- **Perum Perhutani is a State-Owned Enterprise (BUMN) mandated by the government to manage production forests and protected forests on the islands of Java and Madura. As a business entity, Perum Perhutani has an annual revenue target, where one source of income comes from the utilization of Non-Timber Forest Products (HHBK) in the form of pine resin located in the Jember KPH area. The performance of KPH Jember's pine resin production does not always meet the targets set by the company each year, meaning that the performance of the Sadap foreman as the officer who directly handles pine resin production in the field is still not optimal. The causes include: factors from the pine tree itself (genetics, age, trunk size), environmental factors (where it grows, weather, tree density), and human resources (HR) factors who are directly or indirectly involved in tapping pine resin. The focus in this research is to see the influence of HR factors on the performance of pine resin production. Based on the results of research on Incentives and Career Development influence Organizational Citizenship Behavior (OCB). Incentives, Career Development, and Organizational Citizenship Behavior (OCB) affect the Performance of the Sadap KPH Jember Foreman. Incentives and Career Development influence Performance through Organizational Citizenship Behavior (OCB).**

Keyword: **Incentives, Career Development, Organizational Citizenship Behavior (OCB), Performance.**

INTRODUCTION

Perum Perhutani is part of a State-Owned Enterprise Company (BUMN) that is mandated by the government to manage production forests and protected forests on the islands of Java and Madura. In carrying out its duties in addition to preserving forests, as a business entity Perum Perhutani is also required to generate income economically for the state, where one source of income is derived from the utilization of Non-Timber Forest Products (HHBK) in the form of pine resin. KPH (Forest Management Unit) Jember is one of the organizational units of Perum Perhutani whose working area is in the Jember Regency area, where one of its main activities is producing pine resin. In carrying out the pine resin production work, KPH Jember is given a production target each year. The performance of pine resin production is carried out by looking at the realized volume in terms of both quantity and quality.

The existing phenomenon is that KPH Jember pine resin production plan fluctuates, where the highest pine resin production plan is set for 2020 of 3,133 Tons and the lowest in 2021 of 2,090 Tons. The annual target for pine resin production is determined based on the results of an inventory of potential forest resources through tree census activities. In addition, the difference in target setting is also affected by the reduced number of pine trees due to logging activities, tree collapse due to natural factors, and loss of trees due to theft. Meanwhile, the highest realization of pine resin production was achieved in 2018 of 2,773 Tons and the lowest in 2021 of 2,278 Tons. In assessing the performance of pine resin production at Perum Perhutani, it is usually seen from the percentage comparison between actual pine resin production compared to its production plan, where the minimum requirement for performance appraisal is 100%. From pine resin production data several years can be seen that the performance of pine resin production over the past 6 years has fluctuated, where the highest performance will occur in 2022, it is 113%. Meanwhile, the lowest performance actually occurred in 2020, it is 79%, in which year the planned volume was the highest.

LITERATURE REVIEW

Incentives

According to Marwansyah (2010:9)[1] incentives are money and/or goods provided to employees outside of salary/wages, based on individual or organizational performance. Suwatno and Donni (2011: 234)[2] state that incentives are something that stimulates interest in working. This understanding is a good opinion when applied to an organization, because the performance and productivity of the organization will increase because of employees who work optimally. Meanwhile, according to Danim (2004:9)[3] incentives are organizational rewards for individual or work group achievements. In other words, organizational incentives are the acquisition or product of the work they do. Incentives can be in the form of benefits or punishments given alternately according to individual contributions to the organization. Yuniarsih and Suwatno (2008: 131)[4] also state that incentives are awards/rewards given to motivate workers/members of the organization so that their motivation and work productivity are high, are not fixed or intermittent. According to Siagian (2002: 268)[5] incentive indicators consist of Piece work, Bonuses, Commissions, Incentives for executives and Maturity Curves.

Career Development

According to Hall in Edy (2017)[6] career is people's perceptions of attitudes and behavior which is related to work-related experiences and activities throughout person's life (starting from the first time someone worked until now). Another opinion about career according to Handoko (2008)[7] is that career has been used to show people in their respective roles or statuses. Career development is a need for advancement and not failure. Everyone will be happy with progress and vice versa do not like failure. Good progress in the field of career, wealth and position is the need of everyone. Likewise with self-actualization or the need for self-actualization by using optimal abilities, skills and potential to achieve very satisfying work performance. Self-actualization relates to the growth of an individual. This need takes place mainly in line with increasing individual career paths (Simamora, 2004: 412)[8].

Organizational Citizenship Behavior (OCB)

Organizational Citizenship Behavior (OCB) is individual behavior that is free (discretionary), which does not directly get rewards from the formal reward system, and which as a whole (aggregate) will increase the efficiency and effectiveness of functions in the organization (Permatasari, 2017: 38)[9]. According to Robbins and Judge (2021) define Organizational Citizenship Behavior (OCB) as a choice behavior that is not part of an employee's formal work obligations, but supports the functioning of the organization effectively. Another opinion according to Waspodo and Minadianti (2022)[10] states that OCB or what they call extra-role behavior (ERB), is behavior that benefits the organization or is directed to benefit the organization, is carried out voluntarily, and exceeds existing role expectations. This means that OCB can simply be said to be individual behavior that originates from a willingness to contribute beyond its core role or duties to the company. This behavior is carried out both consciously and unconsciously, directed or not directed, and can provide benefits and advantages for the company. According to Organ, Podsakoff, and MacKenzie (2020)[11] the aspects of OCB are divided into five namely Altruism, Conscientiousness, Sportmanship, Civic Virtue and Courtesy.

Performance

According to Rivai (2015: 14)[12] performance is the result or level of success of a person as a whole in a certain period to carry out tasks compared to various possibilities, such as work standards, targets or goals or criteria that have been determined previously and have been mutually agreed upon. Mangkunegara (2009)[13] defined employee performance as work performance or work results (output) both in quality and quantity achieved by employees per unit period in carrying out their work duties in accordance with the responsibilities given to them. The aim is to improve and improve organizational performance through improving the performance of the organization's human resources. According to Wibowo (2012: 4)[14] performance is the implementation of the plans that have been prepared. Performance is a real behavior that is displayed by everyone as work performance produced by employees according to their role in the organization. Performance implementation is carried out by human resources who have the ability, competence, motivation and interest. Employee performance is a very important thing in an organization's efforts to achieve goals.

Research Conceptual Framework

Based on the theoretical review and previous research, it is explained that performance or job performance is defined as a person's success in carrying out work, or successful role achievement that a person obtains from his actions. The conceptual framework in this study aims to analyze which variables are positioned as exogenous variables of incentives (X1) and career development (X2). The intervening organizational citizenship behavior (OCB) variable (Z) and the endogenous variable of employee performance (Y). So that the proportions are based on theoretical and empirical studies that explain how many hypotheses and how the relationship between variables. The research conceptual framework is shown as follow in figure 1:
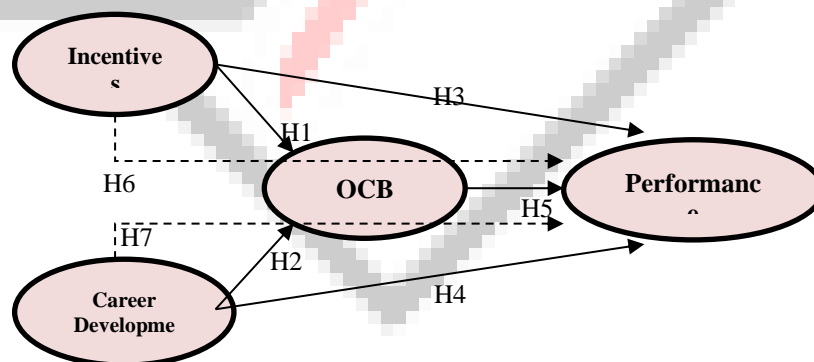

Figure 1. Conseptual Framework.

Research Hypothesis Development

a. Providing Incentives to Organizational Citizenship Behavior (OCB)

According to Hasibuan (2017) incentives are additional remuneration given to certain employees whose achievements are above the standard of achievement. For companies, incentives are a strategy to increase company productivity and efficiency in facing the fierce competition, where productivity is very important. Meanwhile, OCB according to Permatasari (2017: 38) is a freedom individual behavior (discretionary), which does not directly get rewards from the formal reward system, and which as a whole (aggregate) will increase the efficiency and effectiveness of functions in the organization. In previous research conducted by

Prayoga et.al (2022), Sartika (2021), and Tahir (2020) stated that incentives have a positive and significant effect on Organizational Citizenship Behavior. Therefore, the hypothesis in this study can be written as follows:

H1: Providing incentives has an effect on Organizational Citizenship Behavior.

b. Career Development on Organizational Citizenship Behavior (OCB)

Career development According to Durbin (2015) is a staffing activity that helps employees plan their future careers at the company, so the company and the employees can develop themselves fully. Based on a survey conducted by Madigan in Dessler (2010) found that of employees who have left the organization, ninety percent of these people quit of their own volition expressing a lack of career and professional development and support from their managers or leaders. In previous research conducted by Sahroni (2022), Putra (2022), Fitri, et.al. (2022), Indryani and Ardana (2019) stated that career development has a positive and significant effect on Organizational Citizenship Behavior. Therefore, the hypothesis in this study can be written as follows:

H2: Career development influences Organizational Citizenship Behavior.

c. Providing Incentives for Performance

Performance is the result of work that can be achieved by a person or group of people in an organization in accordance with their respective authorities and responsibilities in order to achieve the goals of the organization concerned legally, not violating the law, and in accordance with morals and ethics. According to Wibowo (2012: 4) performance is the implementation of the plans that have been prepared. Performance is a real behavior that is displayed by everyone as work performance produced by employees according to their role in the agency. Performance implementation is carried out by human resources who have the ability, competence, motivation and interest. Employee performance is a very important thing in an agency's efforts to achieve goals. In previous research conducted by Meilawati, et. al. (2018), Ardian (2019), Sari, et.al. (2019), Ratnasari and Mahmud (2020), Raya (2022), and Hendra T., et.al. (2022) stated that the provision of incentives had a positive and significant effect on performance. Therefore, the hypothesis in this study can be written as follows:

H3: Providing incentives affects performance.

d. Career Development on Performance Career development is a process to improve skills in work.

According to Rivai and Sagala (2010) career development is a process of increasing capabilities in order to achieve the desired career. Meanwhile, performance according to Fahmi (2021) is the result obtained by an organization that is profit oriented and non-profit oriented which is produced over a period of time. And according to Rivai (2020) performance is real behavior that is displayed by everyone as work performance produced by employees according to their role in the company. In previous studies examined by Hendra T. (2022), Anggara (2015), Rahmadi (2019), and Ajinitis (2020) stated that career development has a positive and significant effect on performance. Therefore, the hypothesis in this study can be written as follows:

H4: Career development has an effect on performance.

e. Organizational Citizenship Behavior on Performance

Waspodo and Minadianti (2022) said that OCB or what they call extra-role behavior (ERB), is behavior that benefits the organization or is directed to benefit the organization, is carried out voluntarily, and exceeds existing role expectations. OCB can simply be said as individual behavior that comes from a person's willingness to contribute beyond his core role or duties to his company. This behavior is carried out, both consciously and unconsciously, directed or not directed, to be able to provide benefits and profits for the company. Meanwhile, performance according to Huseno (2016: 88) is an attitude or action not a noun. Performance is an action consisting of several elements, performance is a continuous process so that it can be said that performance does not refer to momentary achievements. In organizations, performance is often associated with managing human resources to achieve the desired results. Organizational performance also includes company productivity and human resource productivity. In previous research conducted by Asroti et.al (2022), Prayoga et.al (2022), Sihombing (2022), and Ajinitis (2020) stated that organizational citizenship behavior has a positive and significant effect on performance. Therefore, the hypothesis in this study can be written as follows:

H5: Organizational Citizenship Behavior affects performance.

f. Providing Incentives for Performance through Organizational Citizenship Behavior

Incentives according to Kadarisman (2012) aim to increase the productivity of employees in order to achieve competitive advantage. Incentive programs pay an individual or group for exactly what it produces. In relation to performance, it is the result of the work of a worker or an organizational management process as a whole where the work results must be shown and proven concretely and can be measured by predetermined standards (Irawan, 2016). Whereas organizational citizenship behaviors are independent individual behaviors, not directly or explicitly recognized in the reward system and in promoting the effective functioning of the organization (Komang, et.al., 2017) In previous research conducted by Sihombing (2022), Darmastuti (2022) stated that giving incentives has a positive and significant effect on performance through Organizational Citizenship Behavior. Therefore, the hypothesis in this study can be written as follows:

H6: Providing incentives affects performance through Organizational Citizenship Behavior.

g. Career development on performance through Organizational Citizenship

Behavior According to Handoko (2008: 103) career as all jobs or positions held while working. And based on Simamora (2001: 505) defined a career as a sequence of activities related to work, behavior, values and aspirations of a person during the lifetime of that person. Work performance or achievement is the result of people's work in quality and quantity that is achieved by an employee in carrying out his duties in accordance with the responsibilities given to him within a set period of time (Sutedjo & Mangkunegara, 2018). Organizations that have employees with good Organizational Citizenship Behavior (OCB) behavior will have better performance than other organizations. In a previous study conducted by Prayogi et.al. (2021), Kurnianto et.al (2023) stated that career development has a positive and significant effect on performance through Organizational Citizenship Behavior. Therefore, the hypothesis in this study can be written as follows:

H7: Career development influences performance through Organizational Citizenship Behavior.

LITERATURE REVIEW

Research design

Based on the background and formulation of the problem, the characteristics of the problems studied in this study are categorized as Explanatory Research, namely research used to show the position of the variables studied and the influence between one variable and another variable (Sugiyono, 2012: 21)[15]. This research was conducted at Perum Perhutani KPH Jember to analyze the effect of giving incentives and career development for foreman Sadap on the performance of pine resin production through Organizational Citizenship Behavior (OCB) as an intervening variable.

Population and Sample

Population is a generalized area consisting of objects or subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2012:80). The population contained in this study were permanent employees of Perum Perhutani KPH Jember who had the status of employees with the position of Foreman Sadap, totaling 54 people. The data for the Sadap Foreman at Perum Perhutani KPH Jember are as follows:

Table 1. Data on the Number of Sadap KPH Jember Foremen

No.	BKPH	Number of Tapping Foremen (Person)
1.	Sempolan	20
2.	Sumberjambe	14
3.	Mayang	5
4.	Lereng Yang Barat	7
5.	Lereng Yang Timur	5
	Amount	**51**

Source: Jember KPH staffing data for 2022.

The sample is part of the number of characteristics possessed by the population (Sugiyono, 2012). Sampling in this study used a non-probability sampling technique, namely a sampling technique that does not provide equal opportunities for each member of the population to be sampled. Sampling is a saturated/census sample, which is a technique for determining a sample with all members of the population selected to be the sample (Sugiyono, 2013: 85). Sampling using saturated samples or the census method was taken because the total number of Sadap Foremen in the Jember KPH was not more than 100 people, namely 54 people.

Types and Sources of Data

The data used in this research is quantitative data. Quantitative research is a research method based on positivism philosophy, which is used to examine certain populations or samples, where data collection uses research instruments, and data analysis is quantitative, and has the aim of testing predetermined hypotheses (Sugiyono, 2012: 8) . In this study the data used came from internal data from within the company which describes the current situation at Perum Perhutani KPH Jember.

According to Arikunto (2010: 172)[16] data sources are subjects where data can be obtained to make it easier to identify data sources. In this study, the data sources came from 2 (two) data sources, namely:

1) Primary Data

Primary data is data obtained directly through field research which is a personal response from the respondent. In this study, primary data was taken related to the identity of the respondent, the opinion of the respondent while working as a Sadap Foreman at KPH Jember.

2) Secondary Data

Secondary data is regular objective data provided by a second party or processed by a third party in the form of brochures, reports and other data. These data include: KPH Jember's annual pine resin production report, KPH Jember Revenue Budget Work Plan (RKAP), employment data, previous studies, and so on.

Data Collection Methods

In this study the method of collecting data using a questionnaire. Questionnaire is a way of collecting data by providing a set list of questions to be answered by respondents (Sugiyono, 2012:9). The type of questionnaire distributed is a closed questionnaire. The measurement arrangement uses a Likert scale, namely by measuring attitudes where the subject is asked to identify the level of agreement or disagreement with each question, where each question uses a score with alternative choices 1 to 5.

Methods of Data Analysis

This study uses Structural Equation Modeling (SEM) analysis with Smart PLS (Partial Least Square) software. SEM as one of the multivariate analysis techniques allows for simultaneous analysis of a series of relationships between variables in the study which will provide statistical efficiency. SEM analysis makes it possible to test some of the variables in this study where the dependent variable or independent and intervening variables will form a model that will be built in this study through a literature review and then analyze the model using SEM. Smart PLS itself is an SEM analysis method that uses the VB SEM (Variance Based Structural Equation Modeling) approach. This approach uses an approach using variance in the iteration process so that it does not require correlation between indicators or their latent constructs in structural models (Syahrir, 2020)[17]. PLS can be used to predict and analyze (determinant factor) by measuring the influence of the independent variable on the dependent variable. In addition, PLS can also be used to analyze constructs formed with reflective and formative indicators. The parameter estimates obtained using PLS are categorized into three, namely:

1. Weight Estimate, used to create latent variable scores.
2. Reflecting the estimated path (path estimate), linking latent variables and between latent variables with their indicators (loading).
3. Related to the means and location of parameters (regression constant values) of indicators and latent variables.

To get these three estimates, PLS uses three stages where each stage produces an estimate. The first stage produces a weight estimate, the second stage produces an estimate of the inner model and outer model, and the third stage produces an estimate of means and location (Abdillah and Hartono, 2015)[18].

Measurement Model (Measurement Model) or Outer Model

The Measurement Model or Outer Model shows how the manifest or observed variable represents the latent variable to be measured (Ghozali, 2021)[19]. This section explains the relationship between each indicator and its latent variables so that later it can be tested whether the latent variables of incentives, career development, Organizational Citizenship Behavior, and performance are good enough to represent the indicators, and also whether there are invalid indicators for each latent variable.

Structural Model or Inner Model

Structural Model (Structural Model) or Inner Model shows the strength of estimation between latent or construct variables. The inner model describes the relationship between latent variables based on the theory. The structural model was evaluated using the R-Square for the dependent variable, the Q-square test for predictive elevation and the T-test and the significance of the structural path parameter coefficients. This inner model explains the relationship between latent variables. In this case, it can be seen how close the relationship between incentives, career development, Organizational Citizenship Behavior, and performance variables is, is there a significant influence between the variables.

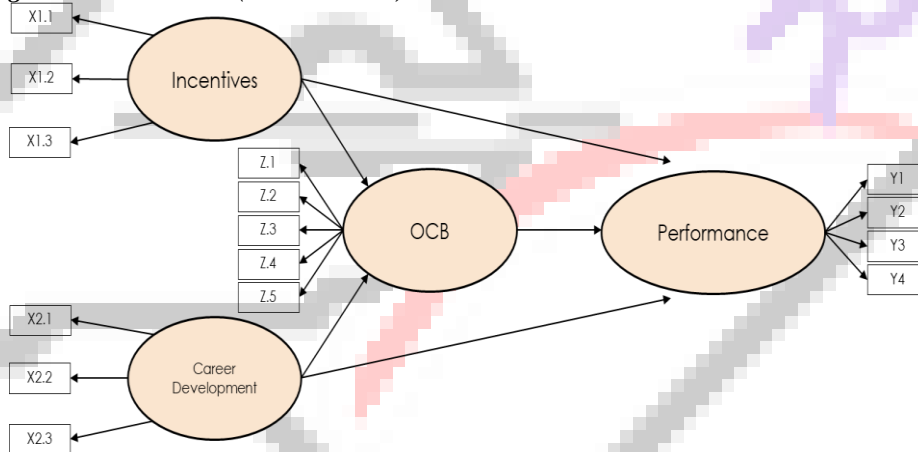### Research Model Using PLS SEM Method (Varian Based)

Figure 2. Research Model.

RESEARCH RESULTS AND DISCUSSION
Outer Model Analysis
Convergent Validity

To test the convergent validity, the outer loading value or loading factor is used. An indicator is declared to meet convergent validity in the good category if the outer loading value is > 0.7. The following is the outer loading value of each indicator on the research variables:

Table 2. Outer Loading

Variable	Indicator	*Outler Loading*
Incentives (X_1)	$X_{1.1}$	0,772
	$X_{1.2}$	0,879

Variable	Indicator	*Outler Loading*
	$X_{1.3}$	0,914
Career Development (X_2)	$X_{2.1}$	0,840
	$X_{2.2}$	0,885
	$X_{2.3}$	0,709
OCB (Z)	Z_1	0,791
	Z_2	0,701
	Z_3	0,767
	Z_4	0,704
	Z_5	0,811
Performance (Y)	Y_1	0,865
	Y_2	0,825
	Y_3	0,822
	Y_4	0,790

Source: Results of data processing.

Based on the above results, it is known that each research variable indicator has an outer loading value of > 0.7. The data above shows that there are no variable indicators whose outer loading value is below 0.5, so all of them can be said to be valid.

Discriminant Validity

The discriminant validity test uses the cross loading value. An indicator is declared to meet discriminant validity if the indicator's cross loading value on the variable is the largest compared to other variables. The following is the cross loading value for each indicator:

Table 3. Discriminant Validity

Variable	*Cross Loading Value*	R_{table}	Information
Incentives (X_1)	0,803	0,266	Valid
Career Development (X_2)	0,815	0,266	Valid
OCB (Z)	0,826	0,266	Valid
Performance (Y)	0,647	0,266	Valid

Source: Results of data processing.

Based on the data presentation above, it can be seen that each indicator on the research variable has a cross loading value > R_{table}. Based on the results obtained, it can be stated that the variables used in this study already have good discriminant validity in compiling their respective variables.

Composite Reliability

Composite Reliability is the part that is used to test the value of the reliability of indicators on a variable. A variable can be declared to meet composite reliability if it has a composite reliability value of > 0.6. The following is the composite reliability value of each variable used in this study:

Table 4. Discriminant Validity

Variable	*Composite Reliability*
Incentives (X_1)	0,840
Career Development (X_2)	0,854
OCB (Z)	0,896
Performance (Y)	0,776

Source: Results of data processing.

Based on the data presented above, it can be seen that the composite reliability value of all research variables is > 0.6. These results indicate that each variable meets composite reliability so that it can be concluded that all variables have a high level of reliability.

Cronbach Alpha

The reliability test with the composite reliability above can be strengthened by using the Cronbach alpha value if it has a Cronbach alpha value > 0.7. The following is the Cronbach alpha value of each of the research variables:

Table 5. Cronbach Alpha

Variable	*Cronbach Alpha*
Incentives (X_1)	0,716
Career Development (X_2)	0,744
OCB (Z)	0,844
Performance (Y)	0,741

Source: Results of data processing.

Based on the data presented above, it can be seen that the Cronbach alpha value of each research variable is > 0.7. Thus these results can indicate that each research variable has met the requirements for the Cronbach alpha value, so it can be concluded that all variables have a high level of reliability.

Multicollinearity Test

Multicollinearity test was conducted to determine the relationship between indicators. To find out whether formative indicators experience multicollinearity by knowing the Variance Inflation Factors (VIF) values. VIF value < 10 can be said that the indicator does not occur multicollinearity. The following are the results of the multicollinearity test for each variable in this study:

Table 6. *Variance Inflation Factors*

Variable	VIF
Incentives (X_1)	1,468
Career Development (X_2)	1,687
OCB (Z)	1,604

Source: Results of data processing.

Based on the multicollinearity test results, all VIF values are below 10, so it can be said that multicollinearity does not occur for each of the research variables.

Hypothesis Testing

Based on the data processing that has been done, the results can be used to answer the hypothesis in this study. Hypothesis testing in this study was carried out by looking at the T-Statistics values and P-Values. The research hypothesis can be declared accepted if the P-Values <0.05. The following are the results of hypothesis testing obtained in this study through the inner model:
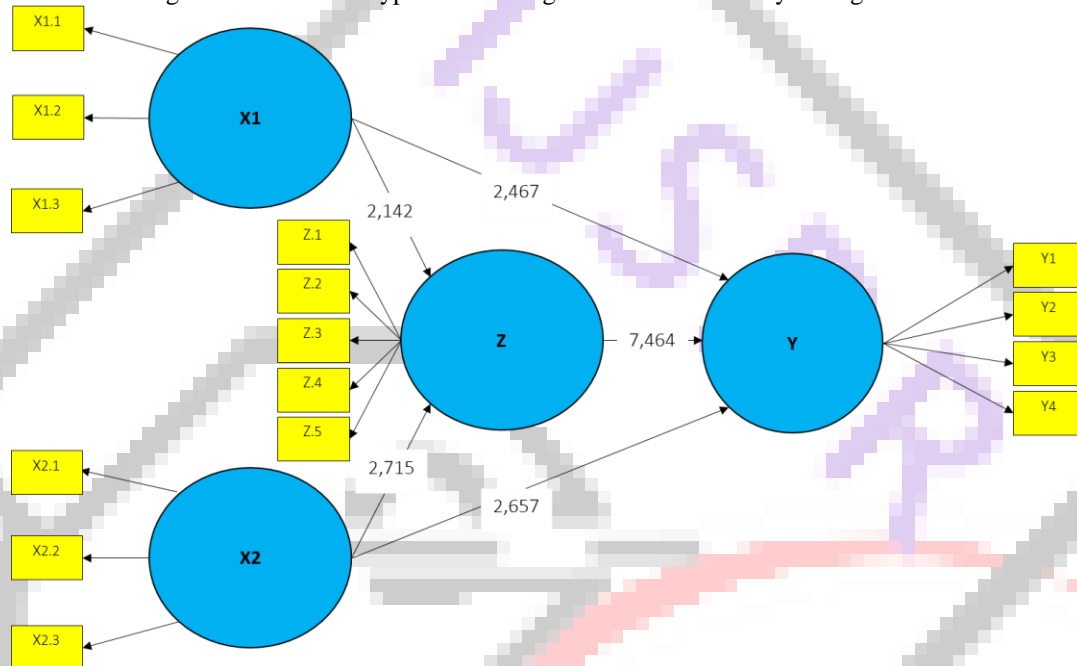

Figure 3. Partial Least Square SmartPLS 6.0 Testing Model.

The results of the research hypothesis testing model using SmartPLS 6.0 as shown above, then it can be seen the direct and indirect effects of the relationship between the variables. The results of testing the direct effect of the relationship between variables using SmartPLS 6.0 can be seen in the following table:

Table 7. Influence Between Variables

Variable	*Path Coefficients*	*P-value*	Result
$X_1 – Y$	0,271	0,004	Significant
$X_1 – Z$	0,249	0,003	Significant
$X_2 – Y$	0,174	0,011	Significant
$X_2 – Z$	0,146	0,022	Significant
$Z – Y$	0,790	0,000	Significant

Source: Results of data processing.

Based on the direct influence test from Figure 3 and Table 7. above, it can be seen that:

1. The value of the path coefficients from incentives (X1) to performance (Y) is β = 0.271, which is positive. The p-value is 0.004. This result is significant because the p-value is less than 0.05. So based on the calculated value of path coefficients and p-values on the influence between variables, incentives (X1) are proven to have an effect on performance (Y).

2. The path coefficients of incentives (X1) to OCB (Z) are β = 0.249, which is positive. The p-value is 0.003. This result is significant because the p-value is less than 0.05. So based on the calculated values of path coefficients and p-values on the influence between variables, the Incentive (X1) is proven to have an effect on OCB (Z).

3. The value of the path coefficients (path coefficients) of Career Development (X2) on Performance (Y) is β = 0.174 which is positive. The p-value is 0.011. This result is significant because the p-value is less than 0.05. So based on the calculated value

of path coefficients and p-values on the influence between variables, Career Development (X2) is proven to have an effect on Performance (Y).

4. The path coefficients of Career Development (X2) to OCB (Z) are β = 0.146 which is positive. The p-value is 0.022. This result is significant because the p-value is less than 0.05. So based on the calculation of path coefficients and p-values on the influence between variables, Career Development (X2) is proven to have an effect on OCB (Z).

5. The path coefficients of OCB (Z) on performance (Y) are β = 0.790, which is positive. The p-value is 0.000. This result is significant because the p-value is less than 0.05. So based on the calculation of path coefficients and p-values on the influence between variables, OCB (Z) is proven to have an effect on performance (Y).

Sobel test

The Sobel test is a test to find out whether the relationship through a mediating variable is significantly capable of being a mediator in the relationship. The Sobel test is carried out by testing the strength of the indirect influence of the independent variable (X) which consists of incentives and career development on the dependent variable of employee performance (Y) through the intervening variable organizational citizenship behavior / OCB (Z). The results of the calculation of the Sobel Test are as follows:

$$Sab = \sqrt{b^2 S + a^D Sb^2 + Sa^2 Sb^2}$$

$$X_1 = \frac{ab}{Sab} = \frac{0{,}249 \times 0{,}790}{0{,}10} = \frac{0{,}195}{0{,}10} = 1{,}95$$

$$X_2 = \frac{ab}{Sab} = \frac{0{,}146 \times 0{,}790}{0{,}10} = \frac{0{,}115}{0{,}10} = 1{,}15$$

Based on the calculation results of the Sobel Test, it shows that the z value (X1) is 1.95 and the z value (X2) is 1.15 <1.96 (absolute z value) so that there is a significant indirect effect of the independent variable (X) to the dependent variable (Y) through the intervening variable (Z).

DISCUSSION

The Effect of Incentives on OCB

The results of the hypothesis test show that incentives have an effect on OCB by looking at the significance level which is equal to 0.003. The influence shown by the regression coefficient is positive, meaning that the better the incentive, the OCB of the Sadap KPH Jember Foreman will increase (H1 is accepted). Based on the descriptive results of the respondents' answers, it was shown that in the Incentive variable the majority answered in agreement, this shows that the motivation of the Sadap KPH Jember Foreman was good and appropriate. The piece work indicator shows the Sadap KPH Jember Foreman receives additional money for every Kg of pine resin produced during difficult conditions in producing pine resin, for example during the rainy season.

For the Piece Work indicator (X1.1), the mode value is obtained with a score of 4 which is considered an agreeable answer. This indicates that the majority of respondents perceive that the provision of piece work to the Sadap Mandor in KPH Jember is good enough. For the bonus indicator (X1.2), the mode value is obtained with a score of 4 which is considered an agreeable answer. This indicates that the majority of respondents perceive that the bonus given to the Sadap foreman at KPH Jember is good enough. As for the Commission indicator (X1.3), the mode value with a score of 4 is also included in the affirmative answer. This also shows that most respondents perceive that the awarding of commissions to the Sadap Mandor in KPH Jember is good enough. In addition, it also shows that piece work, bonuses and commissions are very important in shaping incentives.

Based on the average value of all indicators, the answers of the majority of respondents gave answers that strongly agreed (score 5) with a percentage of 64.7% and the answers agreed (score 5) were also quite large, namely 33.3% so that if the accumulated results were 98% . From these figures it can be interpreted that the incentive (X1) given to the Sadap foreman at the Jember KPH is perceived as good.

According to Hasibuan (2017)[20] incentives are additional remuneration given to certain employees whose achievements are above the standard of achievement. For companies, incentives are a strategy to increase company productivity and efficiency in facing increasingly fierce competition, where productivity is very important. Meanwhile, OCB according to Permatasari (2017: 38) is individual behavior that is free (discretionary), which does not directly get rewards from the formal reward system, and which as a whole (aggregate) will increase the efficiency and effectiveness of functions in the organization. The results of this study are in line with research conducted by Prayoga et.al (2022)[21], Sartika (2021)[22], and Tahir (2020)[23] stating that incentives have a positive and significant effect on Organizational Citizenship Behavior.

The Effect of Career Development on OCB

The results of the hypothesis test show that Career Development has an effect on OCB by looking at the significance level which is equal to 0.022. The influence shown by the regression coefficient is positive, meaning that the higher the Career Development, the OCB of the Sadap KPH Jember Foreman will increase (H2 accepted). Career development According to Durbin (2015)[24] is a staffing activity that helps employees plan their future careers at the company so that the company and the employees concerned can develop themselves to the fullest. Based on a survey conducted by Madigan in Dessler (2010)[25] found that of employees who have left the organization, ninety percent of these people quit of their own volition expressing a lack of career and professional development and support from their managers or leaders. The results of this study are in line with research conducted by Sahroni (2022)[26], Putra (2022)[27], Fitri, et.al. (2022)[28], Indryani and Ardana (2019)[29] state that career development has a positive and significant effect on Organizational Citizenship Behavior.

The Effect of Incentives on Performance

The results of the hypothesis test show that incentives have an effect on performance by looking at the significance level, which is equal to 0.004. The influence shown by the regression coefficient is positive, meaning that the better the incentive, the higher the performance (H3 is accepted). Performance or performance is the result of work that can be achieved by a person or group of people in an organization in accordance with their respective authorities and responsibilities in order to achieve the goals of the organization concerned legally, not violating the law, and in accordance with morals and ethics. According to Wibowo (2012: 4) performance is the implementation of the plans that have been prepared. Performance is a real behavior that is displayed by everyone as work performance produced by employees according to their role in the agency. Performance implementation is carried out by human resources who have the ability, competence, motivation and interest. Employee performance is a very important thing in an agency's efforts to achieve goals.The results of this study are in line with research conducted by Meilawati, et. al. (2018)[30], Ardian (2019)[32], Sari, et.al. (2019)[33], Ratnasari and Mahmud (2020)[34], Raya (2022)[35], and Hendra T., et.al. (2022)[36] stated that the provision of incentives had a positive and significant effect on performance.

The Effect of Career Development on Performance
The results of the hypothesis test show that career development has an effect on performance by looking at the significance level, which is equal to 0.011. The influence shown by the regression coefficient is positive, meaning that the higher the Career Development, the higher the Performance (H4 is accepted). Career development is a process to improve skills in work. According to Rivai and Sagala (2010) career development is a process of increasing capabilities in order to achieve the desired career. Meanwhile, performance according to Fahmi (2021) is the result obtained by an organization that is profit oriented and non-profit oriented which is produced over a period of time. And according to Rivai (2020) performance is real behavior that is displayed by everyone as work performance produced by employees according to attitudes in the company. The results of this study are in line with research conducted by Hendra T. (2022), Anggara (2015), Rahmadi (2019), and Ajinitis (2020) stating that career development has a positive and significant effect on performance.

The Effect of OCB on Performance
The results of the hypothesis test show that OCB has an effect on performance by looking at the significance level of 0.000. The influence shown by the regression coefficient is positive, meaning that the higher the OCB, the higher the performance (H5 is accepted). Waspodo and Minadianti (2022) say that OCB or what they call extra-role behavior (ERB), is behavior that benefits the organization or is directed to benefit the organization, is carried out voluntarily, and exceeds existing role expectations. OCB can simply be said as individual behavior that comes from a person's willingness to contribute beyond his core role or duties to his company. This behavior is carried out, both consciously and unconsciously, directed or not directed, to be able to provide benefits and profits for the company. Meanwhile, performance according to Huseno (2016: 88) is an attitude or action not a noun. Performance is an action consisting of several elements, performance is a continuous process so that it can be said that performance does not refer to momentary achievements. In organizations, performance is often associated with managing human resources to achieve the desired results. Organizational performance also includes company productivity and human resource productivity.
The results of this study are in line with research conducted by Asroti et.al (2022), Prayoga et.al (2022), Sihombing (2022), and Ajinitis (2020), Dicka *et al.* (2022)[30] which state that organizational citizenship behavior has a positive and significant effect on performance.

The Effect of Incentives on Performance through OCB
The results of path analysis calculations show that incentives affect performance through OCB seen from the Sobel test value of 1.95 <1.96 (absolute z value). The influence shown by the regression coefficient is positive, meaning that higher incentives have a positive effect on performance through OCB (H6 is accepted). Incentives according to Kadarisman (2012) aim to increase the productivity of employees in order to achieve competitive advantage. Incentive programs pay an individual or group for exactly what it produces. In relation to performance, it is the result of the work of a worker or an organizational management process as a whole where the work results must be shown and proven concretely and can be measured by predetermined standards (Irawan, 2016). Meanwhile, organizational citizenship behaviors are independent individual behaviors, not directly or explicitly recognized in the reward system and in promoting the effective functioning of the organization (Komang, et.al., 2017). The results of this study are in line with research conducted by Garaika (2020), Mundakir and Zainuri (2018), Hanafi & Yohana (2017), Talashina & Ngatno (2020), Rifa'i et al (2021), Laia (2018), Lusri & Siagian (2017), shows that incentives affect performance through OCB. While Akbar Hidayat (2017) and Kurniawan (2021), show that incentives do not affect performance through OCB.

The Effect of Career Development on Performance through OCB
The results of path analysis calculations show that Career Development has an effect on Performance through OCB seen from the Sobel test value of 1.15 <1.96 (absolute z value). The influence shown by the regression coefficient is positive, meaning that the higher Career Development has a positive effect on performance through OCB (H7 is accepted). According to Handoko (2008: 103) career as all jobs or positions held while working. And based on Simamora (2001: 505) defines a career as a sequence of activities related to work, behavior, values and aspirations of a person during the lifetime of that person. Work performance or achievement is the result of people's work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him within a set period of time (Sutedjo & Mangkunegara, 2018). Organizations that have employees with good Organizational Citizenship Behavior (OCB) behavior will have better performance than other organizations.
The results of this study are in line with research conducted by Prayogi et.al. (2021), Kurnianto et.al (2023) stated that career development has a positive and significant effect on performance through Organizational Citizenship Behavior.

CONCLUSION

Based on the results of the analysis and discussion that the researcher has explained, it can be concluded as follows:

1. The results of the study show that incentives have an effect on the OCB of the Sadap KPH Jember Foreman.
2. The results of the study show that career development has an effect on the OCB of the Sadap KPH Jember Foreman.
3. The results of the study show that incentives have an effect on the performance of the Sadap KPH Jember Foreman.
4. The results of the study show that career development has an effect on the performance of the Sadap KPH Jember foreman.
5. The results showed that OCB had an effect on the performance of the Sadap KPH Jember Foreman.
6. The results of the study show that incentives have an effect on performance through the OCB foreman Sadap KPH Jember.
7. The results of the study show that career development has an effect on performance through the OCB foreman Sadap KPH Jember.

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