



Digital Organizational Citizenship Behavior to Auditors' Satisfaction and Performance

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ABSTRACT

The rapid digital transformation in the workplace has redefined Organizational Citizenship Behavior (OCB), particularly within professions such as auditing. This study explores Digital OCB, voluntary behaviors by auditors that enhance organizational functioning in digital contexts. Through a phenomenological approach, the study examines how digital OCB influences auditors' performance and job satisfaction. Findings indicate that digital OCB, including sharing digital resources, providing support via online tools, and maintaining a positive virtual presence, positively impacts job performance and satisfaction. However, challenges such as work-life boundary blurring and potential digital overload were noted. The study highlights that digital OCB is consistent with Social Exchange Theory, Role Theory, the Job Demands-Resources Model, Social Learning Theory, Organizational Support Theory, and the Technology Acceptance Model. Recommendations include fostering a supportive digital culture, training in digital communication, and implementing policies for work-life balance. Future research should investigate the long-term effects of digital OCB on career development and organizational performance.

Keywords: Digital Organizational Citizenship Behavior, Auditing, Job Performance, Job Satisfaction, Digital Transformation

Fields: Accounting, Human Resources, Behavioral

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INTRODUCTION

The rapid digital transformation in the workplace has fundamentally reshaped the nature of employee interactions and behaviors, particularly within professional roles such as auditing. As organizations increasingly integrate digital technologies into their operations, the traditional concept of Organizational Citizenship Behavior (OCB) has evolved to encompass behaviors that occur in online and digital environments. Digital OCB encompasses voluntary, discretionary actions taken by employees beyond their formal job descriptions, aimed at supporting and enhancing the functioning of the organization in a digital context.

For auditors, who are at the forefront of digital transformation within their profession, these behaviors are particularly significant. Auditing, which historically relied heavily on physical documents and face-to-face communication, now involves extensive use of digital tools, data analytics, and remote communication platforms. This shift presents a unique set of challenges and opportunities for auditors. Digital OCB in this setting may include actions such as proactively sharing digital resources, assisting colleagues with technical issues related to digital auditing tools, and engaging in online forums or discussions to support team objectives.

Understanding the impact of digital OCB on auditors' performance (Muhrodin et al., 2024; Putra & Kudri, 2024; Rafa'i et al., 2023) and job satisfaction is critical. These behaviors can play a pivotal role in enhancing efficiency, fostering collaboration, and improving overall job satisfaction by creating a more supportive and responsive work environment. Conversely, they may also present challenges, such as potential over-reliance on digital tools, blurred boundaries between work and personal life, and the risk of digital overload.

This study seeks to explore how digital OCB influences auditors' work outcomes, focusing on both the positive and negative aspects of these behaviors. By examining how digital OCB affects auditors' performance and job satisfaction, the research aims to provide valuable insights into optimizing digital work environments and enhancing the professional experiences of auditors. The findings will contribute to a deeper understanding of how

digital OCB can be leveraged to support auditors in navigating the complexities of modern auditing practices and achieving their professional goals.

LITERATURE REVIEW

Social Exchange Theory

Social Exchange Theory posits that social behavior is the result of an exchange process aimed at maximizing benefits and minimizing costs. Individuals engage in behaviors based on the expectation of reciprocation or rewards in the form of social or material benefits (Manzuma-Ndaaba et al., 2018; N. T. Pham et al., 2019).

Role Theory

Role Theory suggests that individuals behave in ways that are consistent with the expectations associated with their roles. These expectations can be formal (job descriptions) or informal (social norms and personal expectations) (Q. T. Pham et al., 2023).

Job Demands-Resources (JD-R) Model

The JD-R Model posits that job resources (e.g., support, feedback) help employees manage job demands and foster engagement. Job resources can also enhance motivation and well-being (Kusuma et al., 2019).

Social Learning Theory

Social Learning Theory emphasizes learning through observation, imitation, and modeling of behaviors exhibited by others. It suggests that individuals learn and replicate behaviors that are rewarded or seen as beneficial (Castro et al., 2020; Croxton, 2014; Mostacedo-Marasovic et al., 2022).

Organizational Support Theory

Organizational Support Theory focuses on the degree to which employees perceive that their organization values their contributions and cares about their well-being. High levels of perceived organizational support are linked to positive work outcomes (Lutfi et al., 2022; Wamba-Taguimdje et al., 2020).

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) suggests that perceived ease of use and perceived usefulness of technology influence individuals' acceptance and use of technology (Calof et al., 2017; Sevendy et al., 2023; Zhang et al., 2019).

Organizational Citizenship Behavior (OCB)

Organizational Citizenship Behavior (OCB) refers to a range of discretionary, voluntary actions that employees engage in, which are not explicitly required by their job descriptions but contribute significantly to the overall effectiveness and efficiency of an organization. Unlike formal job duties, which are typically outlined in employment contracts and performance evaluations, OCB encompasses behaviors that go beyond basic expectations and are often driven by personal initiative and commitment to the organization (Na-Nan et al., 2020; Rusilawati et al., 2023).

Key dimensions of OCB:

1. Altruism:

- Definition: Altruism involves employees helping others in the workplace without expecting anything in return (Chandra et al., 2018). It manifests as acts of kindness, such as assisting colleagues with their tasks, providing support during peak times, or offering guidance to new employees.
- Example: An auditor might stay late to help a teammate finish an urgent report, even though it is not part of their official duties.

2. Conscientiousness:

- Definition: Conscientiousness refers to employees performing their job duties with a high level of diligence and attention to detail. This behavior includes going beyond minimum requirements, adhering to organizational standards, and displaying a strong sense of responsibility.
- Example: An auditor who meticulously reviews every detail of an audit report to ensure accuracy, even when it requires extra effort, demonstrates conscientiousness.

3. Sportsmanship:

- Definition: Sportsmanship involves maintaining a positive attitude and demonstrating tolerance towards minor inconveniences or setbacks in the workplace. It is about accepting the routine frustrations and challenges of the job without complaining or causing disruption.
- Example: An auditor who remains positive and supportive during a busy audit season, despite facing numerous challenges, exhibits sportsmanship.

4. Courtesy:

- Definition: Courtesy entails showing respect and consideration for others in the workplace. This includes communicating politely, avoiding unnecessary conflicts, and being mindful of the impact of one's actions on colleagues.
- Example: An auditor who courteously informs team members about changes in deadlines or procedures, ensuring everyone is well-informed, demonstrates courtesy.

5. Civic Virtue:

- Definition: Civic virtue refers to employees' involvement in and commitment to the organization's welfare. This includes participating in organizational activities, being engaged in its development (Nyoto et al., 2023), and showing a sense of loyalty and dedication.
- Example: An auditor who actively participates in departmental meetings, provides constructive feedback, and volunteers for organizational initiatives displays civic virtue.

Importance of OCB:

1. Enhanced Organizational Effectiveness: OCB contributes to smoother organizational operations by fostering cooperation, improving communication, and supporting a collaborative work environment. These behaviors can enhance productivity and overall organizational performance.
2. Positive Work Environment: Engaging in OCB helps create a positive and supportive work culture. When employees go above and beyond, it fosters a sense of camaraderie and mutual respect, which can lead to higher employee morale and job satisfaction.
3. Improved Job Performance: Employees who exhibit OCB often contribute to higher job performance through their proactive behaviors and willingness to assist others. This can lead to better outcomes in terms of quality, efficiency, and customer satisfaction.
4. Employee Retention: Organizations that encourage and recognize OCB may experience lower turnover rates. Employees are more likely to stay with an organization that values and supports their extra-role behaviors and contributions.
5. Reinforcement of Organizational Culture: OCB helps reinforce the values and norms of an organization. By demonstrating behaviors that align with organizational values, employees contribute to a cohesive and consistent organizational culture.

Digital OCB

With the advent of digital technologies (Junaedi et al., 2024; Junaedi, Renaldo, Yovita, Augustine, et al., 2023; Junaedi, Renaldo, Yovita, Veronica, & Jahrizal, 2023; Junaedi, Renaldo, Yovita, Veronica, & Sudarno, 2023; Nyoto et al., 2024; Renaldo et al., 2022; Sevendy et al., 2023; Suhardjo et al., 2023), OCB has extended into the virtual realm, where employees engage in supportive, cooperative, and proactive behaviors online. Digital OCB includes actions such as sharing knowledge through digital platforms, offering online support to colleagues, and maintaining positive communication in virtual settings.

Auditors and Digital Transformation

The auditing profession has been significantly impacted by digitalization, with auditors increasingly relying on software tools, data analytics, and online communication to perform their duties (Boritz et al., 2020; Irman et al., 2021). The integration of digital tools has introduced new dimensions to auditors' roles, influencing how they engage in OCB.

OCB and Job Satisfaction

OCB is also linked to higher job satisfaction, as engaging in such behaviors can create a more supportive work environment and foster a sense of belonging and fulfillment. For auditors, digital OCB may lead to greater job satisfaction by improving work efficiency and reducing stress (Chan et al., 2020; Heimerl et al., 2020).

OCB and Job Performance

Research has shown that OCB positively correlates with job performance, as these behaviors often facilitate smoother workflow, better teamwork, and enhanced organizational climate. In digital environments, these effects are amplified by the ease and speed of communication and collaboration (Alpler et al., 2021).

METHODOLOGY

Research Design

This qualitative study (Creswell, 2014; Creswell & Creswell, 2018; Sekaran & Bougie, 2016) employs a phenomenological approach to explore the lived experiences of auditors with respect to digital OCB. The goal is to understand how auditors perceive and engage in digital OCB and how these behaviors impact their work performance and job satisfaction.

Participants

The study will involve 15 auditors from various accounting firms (Renaldo & Murwaningsari, 2023) who have at least five years of experience in the field and are familiar with digital auditing tools and platforms.

Data Collection

Data will be collected through in-depth semi-structured interviews, which will be conducted via video conferencing. The interviews will explore participants' experiences with digital OCB, including specific behaviours they engage in, the motivations behind these behaviours, and the perceived impact on their job satisfaction and performance.

Data Analysis

The interview transcripts will be analysed using thematic analysis. Key themes related to digital OCB, its impact on job satisfaction and performance, and will be identified and interpreted to gain a deeper understanding of the phenomenon.

RESULTS AND DISCUSSION

Results

Theme 1

Manifestations of Digital OCB in Auditing Participants reported engaging in various forms of digital OCB, including sharing audit-related resources through online platforms, providing timely support to colleagues via digital communication tools, and maintaining a positive online presence during virtual meetings. These behaviors were seen as extensions of traditional OCB, adapted to the digital work environment.

Theme 2

Impact on Job Performance Digital OCB was found to have a positive impact on job performance. Auditors who engaged in digital OCB reported smoother collaboration with colleagues, more efficient workflow, and a greater ability to manage complex audit tasks. However, some participants noted that excessive engagement in digital OCB could sometimes lead to distractions or overload, potentially affecting their focus on primary tasks.

Theme 3

Influence on Job Satisfaction Participants generally associated digital OCB with increased job satisfaction. Engaging in these behaviors fostered a sense of community and support among auditors, which contributed to a more positive work experience. The flexibility of digital tools also allowed auditors to manage their time better, leading to reduced stress and higher job satisfaction. However, a few participants expressed concerns about the blurring of work-life boundaries due to the constant availability of digital communication.

Discussion

In the context of auditing, auditors who engage in digital OCB, such as sharing audit-related resources or providing support through digital tools, are participating in a form of social exchange. By helping colleagues and contributing to online discussions, they build a network of reciprocity and support. This expectation of mutual benefit reinforces their commitment and enhances their work relationships, aligning with Social Exchange Theory's focus on reciprocal interactions.

As auditors adapt to a digital environment, their roles evolve to include digital interactions. Digital OCB, such as maintaining a positive online presence and providing timely support, reflects an adaptation of traditional role expectations to the digital context. This adaptation aligns with Role Theory, where auditors adjust their behaviors to meet the emerging expectations of their role in a digital workplace.

Digital OCB behaviors such as sharing resources and providing support can be seen as job resources that help auditors manage their workload and enhance their job engagement. By contributing to a supportive digital environment, these behaviors mitigate the impact of job demands and improve overall job satisfaction and performance, aligning with the JD-R Model's emphasis on the role of resources in enhancing work outcomes.

In auditing, digital OCB behaviors can be modeled and learned through interactions with colleagues. For example, if an auditor observes that sharing resources and providing support leads to positive recognition or improved team dynamics, they are more likely to adopt these behaviors themselves. This aligns with Social Learning Theory's focus on behavior modeling and reinforcement in the workplace.

Engaging in digital OCB can enhance employees' perceptions of organizational support. When auditors provide support to colleagues and actively participate in digital platforms, it reflects the organization's commitment to a collaborative and supportive work environment. This perception of support can improve job satisfaction and foster further engagement in OCB, aligning with Organizational Support Theory's principles.

The adoption of digital OCB behaviors in auditing is influenced by auditors' perceptions of digital tools' usefulness and ease of use. Engaging in activities like sharing resources and providing digital support is facilitated by positive perceptions of these tools. When auditors find digital tools beneficial and user-friendly, they are more likely to engage in OCB related to technology, aligning with TAM's focus on technology adoption.

CONCLUSION

Conclusion

This study highlights the significant role of digital OCB in enhancing auditors' job performance and satisfaction. While digital OCB can lead to more efficient work processes and a supportive work environment, it also presents challenges related to work-life balance and task management. Understanding these dynamics is crucial for organizations seeking to optimize the benefits of digital transformation in the auditing profession.

Furthermore, as auditors transition to digital environments, their roles evolve to incorporate new expectations. Digital OCB reflects this role adaptation, aligning with Role Theory, which emphasizes the adjustment of behaviors to meet emerging role demands in a digital context. From the perspective of the Job Demands-Resources (JD-R) Model, digital OCB acts as a valuable job resource. Sharing resources and providing support helps auditors manage their workload and enhances job engagement, mitigating the impact of job demands and improving overall job satisfaction and performance.

Social Learning Theory also supports the findings, as auditors' model and learn digital OCB behaviors through their interactions with colleagues. The principles of Organizational Support Theory are evident in the study, with digital OCB enhancing auditors' perceptions of organizational support. Finally, the Technology Acceptance Model (TAM) highlights that auditors' adoption of digital OCB is influenced by their perceptions of the usefulness and ease of digital tools.

Recommendation

Organizations should foster a culture that encourages digital OCB by recognizing and rewarding these behaviours, as they contribute to overall organizational success. Provide auditors with training on effective digital communication and time management to help them balance digital OCB with their primary responsibilities. Implement policies that promote healthy work-life boundaries, such as guidelines on after-hours communication, to mitigate the potential negative effects of digital OCB.

Further Research

Future studies should explore the long-term impact of digital OCB on auditors' career development and mental health, as well as its implications for organizational performance in the broader context of digital transformation.

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APPENDIX

Pre-survey Results

Survey Overview:

- Total Participants: 10 auditors
- Survey Period: August 2024

1. Digital OCB Assessment

Behavior	Frequency (Average Score)
I share useful digital resources with my colleagues.	4.0 (Often)
I provide technical support to colleagues on digital tools.	3.5 (Sometimes)
I actively participate in online meetings and discussions.	4.5 (Often)
I help colleagues resolve issues related to digital audits.	3.8 (Often)
I maintain a positive and professional attitude in digital communications.	4.2 (Often)
I offer feedback on digital tools and processes to improve efficiency.	3.6 (Sometimes)

2. Impact on Job Performance

Statement	Average Agreement Score
Engaging in digital OCB helps me complete my tasks more efficiently.	4.3 (Agree)
Digital OCB improves my ability to collaborate with my team.	4.4 (Agree)
I feel that my digital OCB contributes to better audit outcomes.	4.0 (Agree)
The support I provide digitally enhances the quality of my work.	4.1 (Agree)

3. Impact on Job Satisfaction

Statement	Average Agreement Score
Engaging in digital OCB makes me feel more satisfied with my job.	4.2 (Agree)
I feel a greater sense of accomplishment when I assist colleagues online.	4.3 (Agree)
My job satisfaction increases when I contribute to digital initiatives.	4.1 (Agree)
Digital OCB helps me feel more connected to my team and organization.	4.4 (Agree)

4. Open-Ended Responses

Valuable Digital OCB Behaviors:

- “Sharing resources and providing quick tech support are very helpful in speeding up our work processes.”
- “Participating actively in online meetings helps us stay aligned with team goals.”

Challenges Faced:

- “Sometimes, balancing digital OCB with my core tasks can be overwhelming.”

- “Technical issues can occasionally slow down our ability to assist others effectively.”

Suggestions for Improvement:

- “Regular training on digital tools could enhance our ability to engage in OCB more effectively.”
- “Establishing clearer guidelines for digital communication might help in managing workload better.”