INTRODUCTION

The performance of government agencies is important to be taken into account by the government, especially for agencies which in their operational activities have a strategic role to support the activities of regional governments such as the Aceh Financial Management Agency (BPKA). Improving the performance of these agencies can be done through improving employee performance. This is because employees are not only the main resources that play an important role in carrying out operational activities of the agency, but more than that the presence of employees with all their attitudes and behaviors is the key to the success of the agency. Improving employee performance can have an impact on improving the performance of the agency in carrying out its operations. Conversely, the decline in employee performance not only had a negative impact on the agency's operational activities, but also had a broad impact on Acehnese overall financial management.

Given the importance of employee performance in improving the performance of government agencies in the region as well as BPKA, the improvement of employee performance is an important part in achieving the objectives of HRM in these agencies. Until now, there are various ways that the government has done to improve the performance of civil servants. Starting from education and training to short courses followed by employees. However, the actual performance of employees is not only influenced by education and training or even the short courses they follow. But also related to other HR variables including organizational commitment, job satisfaction, attitudes to work and OCB.

Job satisfaction is related to a feeling of satisfaction and dissatisfaction in an employee's employee of everything related to his work. The existence of a relationship between job satisfaction and employee performance is due to employees who are satisfied will tend to carry out the work seriously and ultimately have an impact on improving performance. Feelings of satisfaction felt by employees at work will improve the performance of the employee concerned (Luthans, 2011: 212). Chong and Dung's (2013) research also provides evidence that employee performance is significantly affected by job satisfaction.

Furthermore, the attitude to work is basically the result of employee evaluation of all aspects related to their work. (Robbins, 2006). Attitudes on work can also be interpreted as feelings of employees towards various aspects related to the work environment (Carpeter et al., 2009).
Arguments that support the influence of attitudes on work on employee performance refer to the attitude function as guidelines for behavior (Susanty et al., 2013). Employees who have a good attitude towards their work will tend to have behaviors that encourage increased performance (Riketta, 2009). This explicitly explains that the improvement of work attitudes is related to the improvement of employee performance. Conversely an unfavorable attitude can have an impact on performance degradation.

Finally, OCB relates to the behavior of employees in the workplace. OCB is defined as beneficial behavior for the organization and is directly associated with the role of hope (Huang & Yang, 2004). The relationship between OCB and employee performance as stated by Bolino et al., (2002) that employees who work in high-performing organizations usually have better OCB behavior, because this behavior is one of the determinants of employee performance. Besides being able to affect employee performance as explained earlier, organizational commitment, attitude to work and OCB can also affect job satisfaction.

Empirically, there is a relationship between job satisfaction and organizational commitment as evidenced in Purmana's (2013) and Ozdem (2015) research that there is a real relationship between job satisfaction and organizational commitment. Furthermore, organizational commitment can also be a determinant of job satisfaction. The results of the initial survey indicate that the employees of the Aceh Financial Management Agency have different performance from each other. Besides that the level of job satisfaction, attachment to work, work attitude and OCB of employees are also relatively different. This study aims to analyze the effect of organizational commitment, work attitude and OCB on job satisfaction and its impact on the performance of the agency's employees.

**LITERATURE REVIEW**

**Effect of organizational commitment on job satisfaction**

Organizational commitment can have an impact on the job satisfaction of the employee concerned. Employees with a high sense of attachment will usually try to provide the best for the institution where they work; they have a high dedication and earnest in carrying out every job charged. In addition, employees with high commitment are usually happy with the values and norms adopted by the organization. This condition will form satisfaction in work.

Empirically, there is a link between job satisfaction and organizational commitment found by Purmana (2013) that commitment is closely related to job satisfaction. Amilin and Dewi (2008) in their study there was a significant influence of organizational commitment on job satisfaction. Research findings Anis et al., (2011) in Africa also provide the same conclusions where job satisfaction is significantly influenced by organizational commitment. Previously Markovits et al (2007) in their study also found that job satisfaction of an employee is related to their commitment or sense of attachment to the organization. In line with these findings, Sharma & Bajpai (2010) and Adeloka (2012) also concluded that organizational commitment can increase employee job satisfaction.

**Effect of Work Attitudes on Job Satisfaction**

Attitudes on work can have an impact on employee job satisfaction. The attitude towards work is basically an evaluation of employees on various aspects related to their work. The influence of attitudes on work job satisfaction is stated by Robbins (2006) that attitudes to work are basically employees' attitudes towards various aspects related to their work. Employees who have good work attitudes tend to be job satisfaction at work. Empirically, the influence of attitudes on work job satisfaction is evidenced by the research of Saari & Judge (2004) who found that employee attitudes to work have a positive impact on job satisfaction. Susanty et al., (2013) also revealed that attitudes toward work are closely related to job satisfaction. Finally, research by Jaworska et al., (2014) and Khoiri (2017) also strengthen empirical evidence that attitudes on work can affect satisfaction in work.

**Effect of OCB behavior on job satisfaction**

Employee satisfaction in working work is related to the personality of the employee concerned (Dorman and Zapf, 2001). Satisfaction with work is an important concept in organizational psychology bridging the relationship between aspects of work on the one hand and individual behavior on the other. The relationship between OCB behavior and job satisfaction is in accordance with the opinion of Heller et al., (2002) that employee satisfaction is a very important variable in various HR variables such as task performance, OCB behavior, and so on.

**Effect of organizational commitment on employee performance**

Organizational commitment reflects employee alignment in achieving organizational goals. Commitments can have an impact on employee performance through their efforts in carrying out assigned work (Somers and Birnbaum, 2008). Herscovitch and Meyer (2002) explain that commitment is a mind set that makes employees feel bound to a series of organizational activities.

When employees show high commitment to the organization in which they work, they tend to contribute extra to the organization and want to carry out the work beyond the workload given to them (Podsakoff et al., 2000). This indicates that employee performance is positively related to organizational commitment. Employees with a high sense of attachment to the agency where they work have better performance than low-committed employees.

**Effect of work attitudes on employee performance**

Arguments that support the influence of attitudes on work on employee performance refer to the attitude function as guidelines for behavior (Susanty et al., 2013). Employees who have a good attitude towards their work will tend to have behaviors that encourage increased performance (Riketta, 2008). Employees with a better work attitude will also have better performance. Conversely, employees with
unfavorable work attitudes will have lower performance. Findings by Khan et al., (2014) in Pakistan also concluded that work attitudes significantly impacted employee performance.

Effect of OCB behavior on employee performance
Organizations will be able to run effectively when employee contributions to the execution of tasks exceed their formal duties (Bolino et al., 2002: 505). High-performance work organizations are usually supported by employees with better OCB behavior. That is, there is a unidirectional relationship between these behaviors and employee performance.

Effect of job satisfaction on employee performance
Job satisfaction is an important determinant for the work of an employee. Employees who feel satisfied in work will try to spend all their energy and mind to work better and these conditions in turn affect the performance of the employees concerned. Job satisfaction perceived by employees can determine the achievement of the work they are able to realize (Luthans, 2011: 212). The influence of job satisfaction on employee performance is implicitly explained by Robbins (2008: 117) that employee performance is determined by their job satisfaction.

RESEARCH METHOD
This research was conducted at the Aceh Financial Management Agency. The focus of the study is the link between the performance of agency employees with job satisfaction, organizational commitment, attitudes to work and OCB. In this case job satisfaction is positioned as an intervening variable between employee performance and organizational commitment, attitudes to work and OCB behavior on the other hand. Research samples were 327 employees. Data were collected using a questionnaire and then analyzed using structural equation model (SEM) Amos 21.

RESULT AND DISCUSSIONS
Organizational commitment, attitude to work and OCB affect employee satisfaction and performance. In addition, job satisfaction also has a direct impact on improving employee performance. So that job satisfaction can be an intermediary between organizational commitment, attitude to work and OCB with employee performance. The path coefficient value of each exogenous construct on employee job satisfaction is 0.458 for organizational commitment, amounting to 0.194 for attitudes to employment and 0.237 for OCB. The direct effect of organizational commitment on job satisfaction was 20.98 percent, the direct effect of attitudes on work on job satisfaction was 3.76 percent and the direct influence of OCB on job satisfaction was 5.62 percent ... The second path coefficient of exogenous constructs on employee performance is 0.181 for organizational commitment, equal to 0.230 for attitudes on work and 0.169 for OCB. The direct effect of organizational commitment on employee performance was 3.28 percent, the direct influence of attitudes on the work was 5.29 percent and the direct influence of OCB was 2.86 percent. The data processing results also show the path coefficient of job satisfaction on employee performance of 0.292. This figure can be interpreted that the direct influence of job satisfaction on employee performance is 8.53 percent. Path coefficient of organizational commitment to job satisfaction is 0.458 and the path coefficient of job satisfaction on employee performance is 0.292. The indirect effect of organizational commitment on employee performance through job satisfaction is 13.37 percent, greater than the direct influence of organizational commitment on employee performance by 3.28 percent. This indicates that the existence of job satisfaction mediates the influence of organizational commitment to employee performance. The path path coefficient on work towards job satisfaction is 0.194 and the path coefficient of job satisfaction on employee performance is 0.292 so that the indirect effect of work attitudes on employee performance through job satisfaction is 5.66 percent. This figure is also greater when compared to the direct influence of attitudes on employment on employee performance by 5.29 percent. So that it can be interpreted that job satisfaction can also strengthen the influence of attitudes on work on employee performance. The path coefficient of OCB on job satisfaction is 0.237 and the job satisfaction path coefficient of employee performance is 0.292 so that the indirect effect of OCB on employee performance through job satisfaction is 6.92 percent. This figure is also greater than the direct influence of OCB on employee performance of 2.86 percent. So that it can be interpreted that job satisfaction can also strengthen the influence of OCB on employee performance.

The path coefficient of work attitudes on job satisfaction is 0.194 and the path coefficient of job satisfaction on employee performance is 0.292 so that the indirect effect of work attitudes on employee performance through job satisfaction is 5.66 percent. This figure is also greater when compared to the direct influence of attitudes on employment on employee performance by 5.29 percent. So that it can be interpreted that job satisfaction can also strengthen the influence of attitudes on work on employee performance .. OCB path coefficient on job satisfaction is 0.237 and the job satisfaction path coefficient of employee performance is 0.292 so that the indirect effect of OCB on employee performance through job satisfaction is 6.92 percent. This figure is also greater than the direct influence of OCB on employee performance of 2.86 percent. So that it can be interpreted that job satisfaction can also strengthen the influence of OCB on employee performance. Organizational commitment has an impact on increasing job satisfaction of employees of the Aceh Financial Management Agency. This is indicated by the path coefficient of 0.458 and p-value of 0.001 <0.05. This means that the improvement of organizational commitment among agency officials can significantly increase their job satisfaction. Employees with a commitment or a sense of relatively high attachment to the institution where they work will have job satisfaction that is also relatively higher compared to low committed employees. Furthermore, attitudes on work also have an
impact on increasing employee job satisfaction, indicated by the path coefficient value of 0.194 with a p-value of 0.003 <0.05. This indicates that an increase in attitudes to work can also significantly affect employee job satisfaction. The better the attitude at work, the better job satisfaction will be. OCB also has a positive effect on employee job satisfaction with a path coefficient of 0.237 and a p-value of 0.001. OCB behavior improvement can also significantly increase employee job satisfaction. Organizational commitment, attitudes to work and OCB have an impact on improving the performance of employees of the Aceh Financial Management Agency. This is indicated by the path coefficient value of 0.181 for organizational commitment, amounting to 0.230 for attitudes on employment and 0.169 for OCB. The p-value value is 0.006 for organizational commitment, 0.001 for attitudes on work and 0.001 for OCB. Then the critical value (C.R) for the three variables is also greater than 2.00. This means that an increase in organizational commitment, attitudes to work and OCB behavior among Aceh Financial Management Agency employees significantly impacts their performance. Conversely a decrease in organizational commitment, attitudes to work and OCB behavior have an impact on performance degradation. Job satisfaction has a positive and significant effect on the performance of employees of the Aceh Financial Management Agency. Statistically positive and significant influence is indicated by the path coefficient of job satisfaction on employee performance of 0.292 and p-value of 0.001 <0.05 and the critical value (CR) of 3.681> 2.00. This provides empirical evidence that job satisfaction is correlated in a direction and significant with performance. Conversely, employees with relatively low job satisfaction will tend to have performance that will also be lower than employees who find satisfaction in work.

CONCLUSIONS
1. Organizational commitment, attitude to work and OCB have a significant positive impact on job satisfaction of employees.
2. Organizational commitment, attitudes to work and OCB have a significant impact on the performance of employees. The higher the commitment, the better the work attitude and OCB, the higher the employee's performance will be. Conversely a decrease in commitment, work attitude and OCB can have an impact on employee performance deterioration.
3. Organizational commitment, skills at work and OCB affect employee performance through job satisfaction as an intervening variable. Job satisfaction reinforces the influence of the three exogenous variables on employee performance. The mediating effect caused by job satisfaction is partial mediation.

RECOMMENDATIONS
1. The agency must be able to improve the performance of its employees. Efforts to improve employee performance must be oriented to increasing work satisfaction, organizational commitment, job attitudes and employee OCB behavior.
2. The agency must strive to increase the commitment of its employees. Commitment enhancement efforts can succeed when each employee really has a strong sense of attachment to the organization they work for. Therefore, operationally efforts to increase employee commitment can be carried out through strengthening organizational values and norms that accommodate employee desires.
3. The agency must strive to improve employee job satisfaction by giving rewards to employees for their success in carrying out their duties. The head of the Aceh Financial Management Agency must strive to improve OCB behavior among its employees. Operationally, efforts to improve OCB behavior can be done by developing joint activities in the work environment. So that a stronger sense of friendship, empathy and a desire to help each other among employees will form.

REFERENCES


23. Wentzel, Kristin (2002), The Influence of Fairness Perceptions and Goal Commitment on Managers