Abstract. In this study, there are variables X1 (Work Boredom), X2 (Self Control), and Y (Cyberloafing Behavior). This research was conducted to determine (1) The Effect of Work boredom on Cyberloafing Behavior. (2) The Effect of Self Control. (3) Effect of Work Boredom and Self Control on Cyberloafing Behavior. The approach used in this study is descriptive quantitative. The population used in this study is 37 employees at CV. JSA Management Jakarta using census samples. The primary and secondary data were collected through observation, interviews, and questionnaires. The measurement scale in this study uses a Likert scale. The analysis techniques used are the validity and reliability test, multiple linear regression test, coefficient of determination test, T-test, and F test. The results show that (1) Work boredom has a significant effect on cyberloafing behavior, and (2) Self-control has a significant negative effect on cyberloafing behavior, (3) Work boredom and self-control simultaneously influence cyberloafing behavior.

Keywords: Work boredom, Self Control, and Cyberloafing Behavior

INTRODUCTION

The current development of information technology in Indonesia is based on the increasingly even use of information technology along with the types of technological equipment and supporting application software. Previously, in the era of the 80s to early 90s, computers for most people were still foreign, luxurious, and expensive. Likewise, other communication devices such as mobile phones, ATMs, the Internet, or facsimile machines are foreign goods and luxury technology. The development of information systems in human life and civilization continued until we finally learned the term "Information Technology" (IT / Information Technology).

They started from the form of meaningless pictures on the walls and inscriptions to information that later became known as the Internet. Indonesia is one of the many countries in the world with the most significant level of internet users. Based on the survey results of the Indonesian Internet Service Provider Association (APJII). Internet users in Indonesia reached 215.63 million people in the 2022-2023. This number increased by 2.67% compared to the previous period of 210.03 million users.
The number of internet users equals 78.19% of Indonesia's population of 275.77 million. This year, Indonesia's internet penetration rate increased by 1.17% compared to 2021-2022, which was 77.02%. The use of the Internet for the company's internal communication occupies the third position with a percentage of 49.3%. In line with the statement quoted in (Sofyanty, 2019), which states that companies, government agencies, individuals, and groups use the Internet to form images, solve problems, organize activities, establish relationships with other people or relationships, promote or announce news, and so on. The use of internet-based information and communication technology, of course, supports the functions and tasks of CV companies. JSA Management.

CV. JSA Management is a tax consulting services company. In the Tax Consultant Professional Standards, it is stated that a tax consultant is someone who has expertise in the scope of his duties, provides services in the field of taxation freely and professionally to accommodate taxpayers obtaining rights and carrying out obligations in the field of taxation in line with regulations in the field of taxation (IKPI, 2020). There is tax reform in the form of modernization of tax information technology. The Directorate General of Taxes issued a tax administration system that utilizes e-System or Electronic System in tax services.

Electronic systems for tax administration include e-Registration, e-Filling, e-SPT, and e-Billing in early 2005 (Novitasari, 2021). Lim (Andel et al., 2019) argue that in addition to facilitating work, the Internet also allows employees to engage in online activities unrelated to work at work while they are supposed to work, a phenomenon called cyberloafing. Cyberloafing phenomena include shopping online, posting jokes or information, updating social media accounts, or downloading music.

Lim and Teo (2002) define cyberloafing as partly the deliberate act by employees using their company's internet access during working hours to browse non-work-related websites for personal purposes and the act of accessing (receiving and sending) non-work-related e-mail. Fisher, 1993; Munandar, 2011. Repetitive and monotonous jobs can cause a person to experience boredom. Work boredom is a low work stimulus in workers who work monotonously, repetitively, and uninteresting in implementation or activities (Rahayu, 2013).

Research conducted by Akew (2012) shows that work boredom is related to cyberloafing, which employees do to relieve work boredom. In addition to work boredom, self-control can also influence cyberloafing behavior. Liang et al. (2022) define Self-control as an individual's ability to suppress inner desires or external temptations that hinder the achievement of long-term goals. Employees need self-control to achieve work obligations compared to desired ones (Dwi
et al., 2019). Ernawati et al. (2021) employees who have low-quality control have a higher tendency to *cyberloafing* because they need the Internet for purposes that have nothing to do with work.

**LITERATURE**

Work boredom is a condition, a situation with a low work stimulus. Lack of communication space and self-exploration causes workers to feel pressured and heavy to complete work activities, generally experienced in monotonous or repetitive work. Work challenges that lack motivation, unclear work tasks, and unsupportive work environments cause additional conditions of work boredom (Wahyu. S, 2014). Work boredom also causes negative thoughts that affect work motivation, resulting in reduced activities and challenges as well as individual pleasure at work (Reijseger et al., 2013). Work boredom is an unpleasant experience caused by an unfulfilled desire to engage in various activities (Fahlman et al., 2011).

Self-control is one of the internal factors that are thought to cause the onset of cyberloafing behavior in individuals (Ozler & Polat, 2012; Suci & Ika, 2018). Self-control is an individual's ability to structure, guide, regulate, and direct individual behavior that can lead to positive consequences Ghofrun and Risnawita (2012). Self-control is one of the internal factors of cyberloafing behavior if it is linked through self-control. Employees with a greater tendency to carry out deviant behavior at work have low self-control (Firmanto, 2017). Self-control includes behavioral control, cognitive control, decision-making control, and information control. In other words, self-control in individuals is the ability of individuals to regulate several impulses in behavior (Averill, 1973; Suci et al., 2018).

*Cyberloafing* is the behavior of workers using the internet during working hours for the personal needs of individuals unrelated to work. The impact of *cyberloafing* behavior can reduce productivity, decrease concentration, communication disorders, disciplinary action, termination of employment, loss of reputation, and information system security problems and other general functions (Herdiati et al., 2015; Dedi & Fajar, 2021).

Lim and Chen, (2009). Mirza, (2019). *Cyberloafing* behavior is an act carried out by employees voluntarily without coercion using internet access available in the company during working hours to surf websites for personal purposes or can be said to be a misuse of the company's internet for personal purposes such as accessing social media, shopping online, downloading movies, playing online games and other behaviors unrelated to his work.
According to Oravec (2018), *cyberloafing* is an activity that can help employees release themselves from stress and negative feelings.

*Husna, H.F.* (2019) has previously studied work boredom in cyberloafing behavior; the results show that administrative employees have a higher level of work boredom than employees in other fields. The work boredom of administrative education staff at University X is in a low category, meaning that even though their jobs are monotonous and have a workload, they have the potential to experience work boredom.

The monotonous work factor and heavy workload can encourage employees to engage in cyberloafing to relieve the work boredom they experience. However, the cyberloafing behavior of administrative employees at University X is also in the low category. This is supported by the research findings by S and Cahyadin (2012), which state that the higher the workload of employees, the possibility of an employee showing cyberloafing behavior will also increase if balanced with sufficient internet usage capabilities.

**H1: The Effect of Work Boredom on Cyberloafing Behavior**

Averill (Suci & Ika, 2018) concluded that self-control includes behavioral control, cognitive control, decision-making control, and control over information. In other words, self-control is an individual's ability to regulate several behavioral impulses. Gufron and Risnawita (2011) that the older a person gets, the more it influences individuals to have high self-control. Individuals with high self-control can influence a person to bring up low deviant behavior intentions. This supports the results of Suci’s research. L. S and Ika. Z. R. revealed that the characteristics possessed by baby boomers and Generation X, who are classified as independent, loyal, and hardworking, are characteristics of someone who has high self-control, the influence of a negative relationship between self-control and cyberloafing intentions in X Service employees shows that the higher the self-control, the lower the cyberloafing intention.

**H2: The Effect of Self Control on Cyberloafing Behavior**

Other factors significantly affect cyberloafing, namely self-control and work boredom (Hardiani et al., 2017). Research conducted by Askew (2012) shows that work boredom has a relationship with cyberloafing, where employees do cyberloafing to relieve work boredom. Previous research supports this, which states that cyberloafing can be a strategy to overcome work boredom (Azizah, 2019). In addition to work boredom, self-control is essential for existing resources, in line with the research of Kartinah et al. (2023), which explains that from all aspects...
of self-control, behavioral control is needed to control or regulate situations or circumstances that occur by preventing, avoiding, and limiting their intensity.

Then Cognitive Control is the ability of individuals to manage unwanted information by interpreting and assessing an event or events. With their information about a situation, individuals can anticipate it with various considerations and pay attention to its positive aspects. Furthermore, the ability to control decisions is a person's ability to choose an outcome or action based on something he agrees upon. If a lecturer has high behavioral control, cognitive control, and decision-control skills, he can avoid counterproductive behaviors such as cyberloafing.

**H3: The Effect of Work Boredom and Self Control on Cyberloafing Behavior**

**METHOD**

The research method used in this study is quantitative research. According to (Sugiyono, 2022), quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to research specific populations or samples, data collection using research instruments, and quantitative/statistical data analysis to test established hypotheses. The population that the researcher responded to was all CV employees. JSA Management had as many as 37 respondents, so this study is a population study, and taking respondents as samples was carried out by saturated sampling.

The research instruments used to measure work boredom were developed from theory according to (Reijseger et al., 2012 and Schaufeli & Salanova, 2014), which consists of 6 statement items. Self-control is developed from theory, according to (Averill (Marsela & Supriatna, 2019), which consists of 7 statement items, and cyberloafing behavior is developed from theory, according to Lim and Chen, 2019 (Mirza, 2019) which consists of 9 statement items. The measurement scale in the study used the Likert scale of 1-5. The statement instrument is tested using validity tests, reliability tests, multiple linear regression analysis, coefficients of determination, T-test, and F-test.

**DISCUSSION**

The data analysis technique used in this study uses descriptive statistical analysis and simple linear regression analysis to determine the magnitude and influence of the independent variable on the dependent variable.
Results of Descriptive Statistical Analysis

![Tabel 1 Hasil Analisis Deskriptif](image)

Based on the table above, it can be seen that the average value for the \textit{work boredom} variable is 2.92, meaning that it is located in the interval (2.60 – 3.39) with a fairly good category. The average value of the \textit{self-control} variable is 4.04, meaning that it is located in the interval (3.40 – 4.19) with the good category. The average value of the \textit{cyberloafing behavior} variable is 3.19, meaning that it is located in the interval (2.60 – 3.39) with a fairly good category.

Reliability Test Results

![Tabel 2 Hasil Uji Reabilitas](image)

Based on the table above, it is seen that Cronbach alpha variable \textit{work boredom} is 0.787 > 0.60 then the \textit{variable work boredom} can be said to be reliable, the value of Cronbach alpha variable \textit{self control} is 0.760 < 0.60 then the \textit{variable self control} can be said to be reliable, the value of Cronbach alpha variable \textit{cyberloafting behavior} is 0.845 < 0.60 then the \textit{variable cyberloafing} behavior It can be said to be reliable.

Multiple Linear Regression Test Results

Based on the output results of linear regression analysis, the regression equation can be compiled, namely: \( Y = 63.391 + 0.386 \times x1 + (-1.465) \times x2 \). Then the interpretation of the equation is as follows:
1) Constant (a = 63.391). This means that if work boredom and self-control remain, cyberloafing behavior increased by 63,391

2) Regression coefficient (b1 = 0.386), meaning that if the Work Boredom increases by one time, Cyberloafing Behavior on CV. JSA Management increased by 0.386 times

3) Regression coefficient (b2 = -1.465), meaning that if the Self Control that occurs increases by one time, the Self Control in CV. JSA Management will decrease -1,465 times.

Coefficient of Determination Test Results

TABEL 4
Uji Koefisien Determinasi

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.882*</td>
<td>0.778</td>
<td>0.765</td>
<td>2.860</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Self Control, Work Boredom
Sumber: Hasil Olah Data SPSS Versi 26, 2023

Based on the output of the summary model in table 4.11, the Adjusted R Square value is 765, this means that the magnitude of the influence of work boredom, and self-control on cyberloafing behavior together is 76.5% while the remaining 23.5%, influenced by other causes that are not studied.

T Test Results

It is known that the value of t calculate variable X1 of 3.226 > t table 2.032 with a sig value of 0.003 < 0.050 then partially means that variable X1 has a significant positive effect on variable Y, this means Ha is accepted and Ho is rejected. And it is known that the value of t calculate variable X2 of -9.440 < t table 2.032 with a sig value of 0.000 < 0.050 then partially means that variable X2 negatively affects variable Y, this means Ha is rejected and Ho is accepted.
F Test Results

Table 6 states that F is 59.484 while the freedom n-k-1 and confidence level (α = 5%) are obtained F table so that the value of F count is greater than F table (59.484 > 2.89) so Ho is rejected and Ha is accepted. So it can be seen that there is a joint influence of work boredom and self-control variables on cyberloafing behavior.

The Effect of Work Boredom on Cyberloafing Behavior

Based on the findings of this study, employees often do other things during working hours, such as chatting, opening online shopping sites, opening entertainment sites, and investment sites. This is because tax consulting companies have deadlines for reporting annual tax returns, which are carried out in March and April every year. Future tax work, including value-added tax (VAT) and income tax (PPh), will be done at the beginning of every month. Therefore, employees have much free time to engage in cyberloafing.

This finding is supported by (Husna, 2020; Liberman et al., 2011), who concluded that employees who feel bored while working tend to be more likely to cyberloafing. Activities include opening personal emails, using social media sites like Instagram and TikTok, and shopping online. Fatiya (2020) states that employees with a large workload need more time to cyberloafing to relieve boredom. By adding workload, work Boredom will be reduced, and cyberloafing behavior can be reduced.

The results of this study show that work boredom affects cyberloafing behavior. This is in line with (Riski et al., 2022), who said that work boredom positively affects millennial employees' cyberloafing behavior. Fatma et al., 2022 in their research, said there is a significant relationship between boredom and cyberloafing among students in Pekanbaru.
The Effect of Self Control on Cyberloafing Behavior

Based on the findings of this study, the majority of CVs. JSA Management always considers the consequences before acting, such as when processing report data for taxation. Usually, employees will think carefully first and then decide what it will be like because it will be fatal if they make the wrong decision. However, in the behavior control and stimulus control category, some employees still need help controlling their desires and understanding various work environment situations.

Although the level of self-control is still relatively good, it does not rule out that the possibility of cyberloafing behavior they do is also low. That way, when an individual has a high level of self-control will be able to suppress counterproductive behaviors such as cyberloafing behavior. In line with Kartinah's research, et al. (2023) explain that the ability to control decisions is a person's ability to choose an outcome or action based on something he agrees with. If a person has high behavioral control, cognitive control, and decision-control abilities, then he will be able to avoid counterproductive behaviors such as cyberloafing.

The results of the research that has been conducted show that self-control has a significant negative effect on cyberloafing behavior. The results of this study are also in line with research conducted by Sari & Ratnaningsih (2018) on 60 X service employees of Central Java Province, where the study showed a negative relationship between self-control and cyberloafing intentions, where the higher the self-control, the lower the cyberloafing intention and vice versa.

Ardilasari and Firmanto (2017) said that their research found that self-control is negatively correlated with cyberloafing. In addition, research carried out by Saint. L. S and Ika Z. R. (2018) revealed a negative relationship between self-control and cyberloafing intentions in X Service employees, which shows that the higher the self-control, the lower the cyberloafing intention.

The Effect of Work Boredom and Self Control on Cyberloafing Behavior

Other factors significantly influence cyberloafing behavior, namely self-control and work boredom (Hardiani et al., 2017). Research conducted by Askew (2012) shows that work boredom is related to cyberloafing behavior, where employees carry out cyberloafing behavior to relieve work boredom. Previous research supports this, which states that cyberloafing behavior can be a strategy to overcome work boredom (Azizah, 2019). In addition to work boredom, self-control is essential for existing resources, in line with Kartinah et al.'s research (2023), which explains that of all self-control as perks, behavioral control is needed to control or regulate situations or circumstances that occur by preventing, avoiding, and limiting their intensity.
The test results proved the hypothesis of work boredom and self-control. This shows that work boredom and self-control affect cyberloafing behavior in CVs. JSA Management. That is, there is an influence between work boredom and self-control together on cyberloafing behavior. This is also the same as research conducted by research on the effect of work boredom and self-control on cyberloafing behavior conducted by (Husna et al., 2020) and (Chandra et al., 2023) also obtained results that work boredom and self-control influence cyberloafing behavior.

CONCLUSION

Work that is a little causes CV employees. JSA Management feels bored at work, where they often engage in counterproductive behaviors such as cyberloafing, such as opening investment websites, shopping online, and opening entertainment websites to relieve boredom at work. Based on the conclusions of work boredom above, work boredom partially has a positive and significant effect on cyberloafing behavior. This shows that the higher the work boredom felt by employees, the higher the cyberloafing behavior of employees and vice versa. If employee work boredom is low, cyberloafing behavior in employees is also low.

Self-control of employees' CVs. JSA Management is still relatively good; CV employees can prove this. JSA Management that always considers the consequences before making decisions means that employees' decision control is reasonable. With good self-control, employees should be able to control themselves and not carry out counterproductive activities, such as cyberloafing at work. With this, partial self-control negatively and significantly affects cyberloafing behavior. This shows that the higher the self-control, the lower the intention of cyberloafing behavior in CV employees. JSA Management. Conversely, the lower the self-control, the higher the intention of cyberloafing behavior in employees.

Work boredom and self-control had a simultaneous and significant influence on cyberloafing behavior. This suggests that work boredom and self-control both have a positive influence on cyberloafing behavior. If work boredom goes down, employees can control themselves so that counterproductive behavior, namely cyberloafing, can be avoided. If self-control is high, the counterproductive behavior, namely cyberloafing will decrease.

BIBLIOGRAPHY


