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Psychological Well-Being Assessed from Social Support in the Management of Teenagers of Orphanage Jamiyatul Al-Wasliyah Medan

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Abstract   : *High psychological well-being, occurs because adolescents at the Jamiyatul Al Wasliyah Orphanage Medan received high social support. Social support is both a perception and a situation where a person feels recognized, trusted, comfortable, cared for, valued, loved, and cared for. valued, loved, and cared for. This research aims to find the relationship between social support and Psychological well-being in adolescents in orphanages. The subjects used in this study were teenagers in the Jamiyatul Al Wasliyah Orphanage Medan. The results of the multiple regression test were R = 0,364 and the determination of coefficient was 0,132. This shows that 13,2% contribution of social support affects Psychological well-being.*

1   INTRODUCTION

Family is an important aspect that is one of the history of human life and influences the formation of the individual's character. Family is an important role in the development of adolescents because it is from them, both parents and younger siblings, that we can even master basic abilities, namely academic or social. (www.depkes.go.id). Every child does not have the same experience. Not everyone has complete parents, there are children who no longer have a father or who are usually called orphans, and who do not have a mother or are commonly called orphans, or even do not have both, are called orphans. Most children who have incomplete families, experience economic hardship in the family and custody issues will usually be admitted to an orphanage with the hope that the child will get safety and protection. Adolescents who are housed in orphanages indirectly lose their function and family role, where the functions and roles in this family are very much needed by teenagers in carrying out their developmental tasks. It is not uncommon for children who spend their daily lives in an orphanage to experience heavier experiences than other children. Most of these teenagers, they will feel hopeless and feel that life does not mean anything. They need support from their friends, and they need to be given hope and they will want to achieve valuable things in the future.
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2   LITERATURE REVIEW

Papalia and Olds (1997), adolescence is a period of changing development from childhood to adulthood. At 12 years old. Hurlock (1990) describes 2 types of age, namely adolescence at the age of 13 years to 17 years, and the second is late adolescence which is 18 years old. What distinguishes early and late adolescence is that at the end of time humans approach a more mature period. Where is this period that makes the development period more dynamic. Especially the children who live in the orphanage, which in the future will have different conditions from adolescents in general.

The following is a case example that shows the problems faced by adolescents who spend their days in the orphanage. Reported by Tribunnews.com Saturday, February 11, 2017, there was an orphanage child who

was punished by putting him in a pig pen for being naughty. Then because of that, the orphanage was monitored for committing violence against children. Children are asked to go to the rice fields in the late afternoon until early morning. Therefore, the Child Protection Agency (LPA) in NTT Veronika Ata argues that the wrong child is placed in a chair in a pigpen with the aim of the child learning and repenting, not crying a lot and not making mistakes is a form of wrong coaching and violating children's rights. , thus making the child psychologically depressed. As a result, children cannot fulfill their duties at school properly.

Another case also happened to a child at the Mualaf Al Hijrah orphanage who was named a pedophile suspect. The case that was carried out by the owner of this home was open because three children managed to escape and then they reported what happened to their parents. After examining ten people, Ibrahim was finally named suspects (www.Tribunnews.com).

From the cases written above, it can be concluded that the orphanage was created to provide protection for children, on the other hand, many teenagers experience physical, emotional, psychological, and even social pressure so that they are at risk of psychological well-being or often referred to as Psychological well. –Being.

Felce, et al, (in Waddel & Burton, 2006), Psychological well-being is a subjective state of being healthy, happy, satisfied, comfortable, and satisfied with the quality of life they have. It includes the physical, material, social, emotional (happiness), and activity development dimensions. Petranto (2015) mentions psychological well-being is the vehicle we use to reach our quality world. Only by having psychological well-being can we go into and inhabit our quality world. In line with Franklin (2003) Psychological well-being is defined as having the capacity for good decision making, effective stress management, good communication skills, effective parenting, and taking care of oneself emotionally.

Psychological well-being can be influenced by many factors, an example is social support. Social support has a meaning, namely a sense of comfort and the presence of care given by other individuals as well as help and self-esteem (Sarafino & Smith, 2011). Support can also be obtained from various parties or close people, for example family, friends, girlfriends, organizations and the community. People who have high social support will feel that people who love, appreciate what they are is one of their social lives. For example, when the family or community is willing and able to help when he needs help.

Rodin and Salovey (in Smet, 1994), say that the main source we get social support is through marriage and family. Along with these opinions, Coyne and Downey (in Smet, 1994) explain that intimate relationships are also one of the things related to social support, they also add that relationships that are not harmonious, and many disagreements have a bigger impact than not being connected at all.

Individuals who are active in social interactions and are involved in various activities will find it easier to achieve welfare for themselves and their inner life, which can also be referred to as having psychological well-being, then the fact that support rooms from large and small social environments have different effects. Regarding the risk factors in adolescents who actively socialize, the researcher is interested in conducting a research entitled "Psychological well-being in terms of social support. And the aim of this research is to find out how and to what extent social support can affect psychological well-being.

3   METHODOLOGY

This study uses quantitative research. There are 2 related variables tested in this study, including the independent variable is social support with the dependent variable being Psychological well-being. The sampling technique used is purposive sampling technique. The research population in this study were 150 adolescents in the Jamiyatul Orphanage. The data collection procedure used was a psychological well-being scale and social support with a Likert scale model consisting of favorable and unfavorable statements. The analysis technique used in this study is the Pearson Product Moment correlation technique with the help of SPSS 20.00 for Windows.

4   FINDINGS AND DISCUSSION

Based on the research conducted, 127 adolescents were obtained as the research sample. The normality test contained in the social support variable resulted in the KS-Z coefficient = 1.113 with a Sig of 0.167 for the 2 (two) way test and a Sig of 0.008 for the 1 (one) way ($p > 0.05$), which means that the data on social support variables have a normal distribution or distribution (Gaussian). The linearity test is needed to determine whether

the research distribution data, namely the psychological well-being variable and Social Support, have a linear relationship with the F test (Anova). The variables psychological well-being and social support had a linear relationship at p <0.05. (Can be seen in Table 2).

The hypothesis in this study is that there is a positive relationship between social support and psychological well-being. The Pearson Correlation test was carried out based on the objectives of this study.

Through the results of the correlation analysis between social support and psychological well-being, the product moment correlation coefficient is r = 0.364 with a sig of 0.000 (p <0.05). (Can be seen in Table 3).

Thus, it can be concluded that if social support is high, psychological well-being is also high. Conversely, if social support is low, psychological well-being is also low.

5 CONCLUSION

From the results obtained in this study, it can be concluded that there is a significant relationship between social support and psychological well-being at the Jamiyatul Al Wasliyah Orphanage with Product Moment Correlation of r = 0.364 with p of 0.000 (p <0.05). It can be concluded that the greater the social support, the greater will be psychological well-being. And conversely, if there is less social support, the less psychological well-being will be.

The researcher provides suggestions that are expected to be learned by readers to continue this correlational study:

From the research that has been done by researchers, it is suggested for orphanage children to further increase their confidence in doing something, have confidence in what to do and look for and think about what to do in the future. So that the children at the institution will become better individuals in the future.

For the administrators of the Jamiyatul Al Waliyah Orphanage, suggestions can be given to get closer to the children of the orphanage to know more about their desires and better understand the needs of children. By getting closer, it is hoped that the children will be able to feel the support given from the orphanage for them which will support the level of self-confidence and creativity of children to express themselves in life.

For further researchers, it is recommended to look for variables as other elements that have an impact on psychological well-being such as Work Family Conflict, optimism, psychological pressure, forgiveness, attachment patterns, job satisfaction, tough personality, perceived social support, religiosity and age and pay more attention to language use. in scale items to avoid the occurrence of high social desirability. In addition, researchers also hope that researchers.

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TABLE

Table 1. Categorization of Subject Data

Variable	SD	Category	Total (n)	Percentage
Psychological Well-Being	x<78	Low	21	16%
	78<x<91	Moderate	88	69%
	x>91	High	18	14%
Variable	SD	Category	Total (n)	Percentage
Social Support	x<82	Low	1	2%
	82<x<99	Moderate	10	7%
	x>99	High	116	91%

Table 2. Normality Test Results

Variable	SD	KS-Z	Sig.	P	Information
Psychological Well-Being	6.222	1.039	0.231	p>0.05	Normal Spread
Social Support	8.255	1.113	0.167	p>0.05	Normal Spread

Table 3. Results of Relationship Linearity Test

Variable	SD	Information
Psychological Well-Being		
Social Support	0.364	0,000

Career Development Reviewed from Self-Efficacy on Life Insurance Employees

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Abstract   : *Career development has an impact on the progress of a company or organization. Therefore every company wants to strive to improve the career development of its employees. This study aimed to determine the relationship between self-efficacy and career development. In this study quantitative research methods are used and put forward a hypothesis namely that there was a positive correlation between self-efficacy and career development. A total of 187 agents of PT. Sequislife Life Insurance, Gatot Subroto branch, Medan which is the subject of this research. This Study used Product Moment correlation to analyzed data.. And the results of the study showed that the contribution given by the self-efficacy variable to career development was 26.7 percent and the rest 73.3 percent with a correlation coefficient of 0.517 and the relevant value of 0.000 (p <0.05). Then the conclusion was found that the hypothesis was accepted, namely there was a positive relationship between self-efficacy and career development.*

1   INTRODUCTION

Every time the era of globalization will always move, the advantages of technology and information have become some of the factors that cannot be separated from business people and companies. Knowledge-based assets will be better preserved than tangible assets such as buildings, property, machinery and others. The knowledge-based assets include relationships, patents, corporate image, credibility, market perception, vision, brand image and other specialized knowledge.

The way to maintain these assets, of course, the company must have human resources who are willing and able to preserve and inherit these assets. Human resource development can support companies to obtain workforce characteristics that are in sync with existing policies. Because HR development aims to increase the competence weight and skills of HR in performing their duties and functions optimally. HR experts view career planning and development as an effort to complement the needs of internal workers and to prevent a low work ethic among employees.
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2   LITERATURE REVIEW

Career development is a planned, organized and formal effort to achieve harmony between the career needs of the workforce and the needs of individuals in an organization, this is what Bernardin and Russel put forward (in Kaswan 2014). According to Marwansyah, career development is an action or self-development activity experienced by every human being to realize their personal career plans (in Marwansyah, 2012). Meanwhile, according to Gilley, a planned business consisting of organized activities or processes that results in joint career planning efforts between employees and the organization is the definition of career development (in Kaswan, 2014).

Increasing responsibilities, increasing the status of position or rank, increasing authority are all aspects of career development according to Flippo (in Flippo 2011). And there are several factors that can affect career

development, among others, self-efficacy, multiple role conflicts, corporate culture, education, social support, and job performance. And based on previous research (Imawati, et al., 2014) showed the influence of self-efficacy with career development on 749 job seekers who applied to outsourcing PT. Talent Building. With a result of 42.3% of the self-efficacy variable contributing to the self-efficacy variable.

In the business world, high quality human resources with good psychological factors are needed. And one of the psychological factors is self-efficacy. When an individual believes in his or her competence or ability to perform an action or task that makes it possible to achieve certain results, it is the definition of self-efficacy stated by Bandura (in Bandura, 1997). The same thing was stated by Alwisol (2009) which states that self-efficacy is about how well an individual can be useful in special circumstances and this is the individual's belief that he himself has the ability to carry out activities as expected. And according to Baron and Byrne (in Gufron, et al., 2016), self-efficacy is defined as an individual's consideration of his competence and ability to carry out an obligation, achieve targets, and handle obstacles and produce results.

According to Bandura (in Gufron, et al., 2016) all humans will have their own self-efficacy depending on these three dimensions, namely the level dimension, the dimension of strength and the dimension of generalization. Usually when a person has high self-efficacy, he usually believes in himself that he can carry out a predetermined task or target. And when the target has been achieved, of course, his career development will run because they will continue to set targets at work.

So that from the results of the discussion that has been stated, it is indicated that there is a significant and positive relationship between self-efficacy and career development. So it is assumed that if a person's self-efficacy is greater, career development will also be greater, or vice versa, if one's self-efficacy is getting smaller, career development will also be smaller. This study aims to determine the relationship between self-efficacy and career development.

3   METHODOLOGY

This study uses quantitative research. There are 2 related variables tested in this study, including the independent variable is self-efficacy and the dependent variable is career development. The population in this research is the insurance agent at PT. Sequislife Gatot Subroto branch, Medan which already has a AAJI (Indonesian Life Insurance Association) certificate totaling 187 agents. The sampling technique used was purposive sampling technique. A total of 70 insurance agents of PT. Generali Indonesia, Medan multatuli branch was the sample in the study. The data collection procedure used was designing a psychological scale with self-efficacy variables and career development with a Likert scale model that was composed and contained favorable and unfavorable statements. And to test the hypothesis used the Product Moment Correlation technique (Pearson Correlation) to analyze the data with the help of the SPSS 20.00 for Windows program analysis system to find out whether the data was normally distributed.

4   FINDINGS AND DIS CUSSION

An overview of the results of data analysis from the scale of career development and self-efficacy of insurance agents at PT. Sequislife cab. Gatot Subroto, Medan.

Based on table 1, it can be seen that in the career development variable there is 1 subject (0.53%) who has low career development, there are 99 subjects (52.95%) who have moderate career development, and there are 87 subjects (46.52%) who have a high career development. Then in the self-efficacy variable there are 2 (1.1%) subjects who have low self-efficacy, then 124 subjects (66.3%) who have moderate self-efficacy, and 61 subjects (32.6%) who have self-efficacy. -High efficacy.

Normality test with the Kolmogorov Smirnov test is used to see whether the research variables are normally distributed or not, but this must be in line with the rule of p > 0.05 so that the data can be said to have been normally distributed.

The normality test carried out on the career development variable obtained a KS-Z coefficient = 0.053 with a Sig of 0.200 for a two-way test and for the self-efficacy variable the KS-Z coefficient was obtained = 0.069 with a Sig of 0.030 for a two-way test, which means that the two variables the data is normally distributed.

When researchers want to find out whether the data on the distributed self-efficacy and career development variables have a linear relationship with the F test (Anova), then a linearity test must be carried out. The variable is declared linear or not by looking at p <0.05 then the distribution is said to be linear and if p > 0.05, the distribution is said to be non-linear. The results of the calculation obtained in the study are F of 75.818 with p = 0.000. Therefore it is concluded that the two variables have a linear relationship because the p obtained is p <0.05 and is sufficient for the Product Moment correlation analysis to be carried out.

Hypothesis testing has been carried out because the assumption test has been accepted. And the accepted hypothesis is a positive relationship between self-efficacy and career development. How to analyze the product moment in the SPSS 20 for windows program is used to assist the calculation process in research.

And based on the table 3, the results of the correlation analysis between self-efficacy and career development are obtained from the correlation coefficient of 0.517 with a sig of 0.000 (p <0.05). This case shows that there is a positive correlation between self-efficacy and career development. Therefore, it is concluded that if self-efficacy is higher, career development will also be higher and vice versa, if self-efficacy is lower, then career development for agents is also getting lower.

In obtaining research results, the coefficient of determination R Square (R²) is 0.267. From these results, it is concluded that the contribution of 26.7 percent of the self-efficacy variable affects the career development variable and 73.3 percent is influenced by different indications or factors such as work performance, intelligence, talents, interests, family roles, society or other elements not described in this study.

5   CONCLUSION

From the results obtained in this study, it can be concluded that there is a positive relationship between self-efficacy and career development at the insurance agent PT. Sequislife Gatot Subroto branch, Medan with product moment correlation (r) of 0.517 with p of 0.000 (p <0.05), so that when self-efficacy is higher, career development is also higher and vice versa when self-efficacy is lower, then career development in agents is also getting lower.

For agents, it is expected that they must have confidence in their own abilities and are not affected by the conditions or pressures around which can reduce their self-efficacy. Agents are advised to make failure experienced as a trigger or whip for enthusiasm in pursuing the specified targets or goals.

For companies, it is expected that their superiors or leaders monitor and pay attention to their subordinates in order to have the opportunity to develop a career. Supervision can be done by conducting monthly evaluations of the agents' achievements, holding seminars or training to create a better person and still believe in themselves because this self-belief affects their career. It is also recommended regarding job promotion so that the agent will further improve his performance which will certainly affect his career development as well and of course this will have a positive effect on the company.

For future researchers, it is recommended to find different elements or factors that can affect career development with a higher correlation value which is not used in this study. And it is hoped that further researchers can use and compose simpler sentences in their research.

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TABLE

Table 1. Description of Research Subjects Based on Classification (N = 187)

Variable	Classification	Total	Precentage
Career Development	Low	1	0,53 %
	Moderate	99	52,95 %
	High	87	46,52 %
Self-Efficacy	Low	2	1,1 %
	Moderate	124	66,3 %
	High	61	32,6 %

Table 2. Normality Test Results

Variable	SD	KS-Z	Sig.	P	Information
Career Development	9,935	0,053	0,200	P > 0.05	Normal Distribution
Self-Efficacy	11,313	0,069	0,030	P > 0.05	Normal Distribution

Table 3. Hypothesis Test Results

		Career Development	Self-Efficacy
Career Development	Pearson Correlation	1	,517[**]
	Sig. (2-tailed)		,000
	N	187	187
Self-Efficacy	Pearson Correlation	,517[**]	1
	Sig. (2-tailed)	,000	
	N	187	187

**. correlation is significant at the 0.01 level (2-tailed).

The Influence of Career Development, Communication and Discipline on Employee Job Satisfaction at PT. Anra

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Keywords : Career Development, Communication, Discipline and Job Satisfaction.

Abstract : *The researcher chose PT Anra as the location of the research. The research objects are employees who work at PT Anra. High job satisfaction will be a driving factor in supporting employees so that it can be a motivation to perform their best. Performance has decreased, presumably due to career development, communication, discipline and job satisfaction of employees in the company. Career development is a transfer of positions given to employees in the form of demotion or transfer of positions given. Career development is needed to make employees have a new work flow and work experience in a particular job field. The process of exchanging information in carrying out work can be referred to as. Discipline is a form of willingness that employees have in following the work regulations set by the company. With high discipline, the company will be able to form a good work culture among employees. This study uses a saturated sampling technique. The population use determination was 114 people and for testing the validity data was taken from the branch office. Theories used to support research are human resource management theories related to career development, communication, discipline and job satisfaction. The approach taken by researchers uses quantitative in all methods used. The data collected through the process of interviews, questionnaires and documentation study. The analysis used includes methods of multiple linear regression, coefficient of determination and simultaneous test (F-test) (23,524> 3,12) on the value of the partial test (t-test) (2,717> 1,976), (3,473> 1,976) and (6,761> 1,976). The conclusion of the final results in this study, the variables career development, communication and discipline simultaneously and partially have a significant positive effect on job satisfaction with the coefficient of determination with a ratio of 37.4%.*

1 INTRODUCTION

In the competitive world of business that is increasingly competitive, companies need employees who have the potential and have good performance who can assist the company in taking the right strategies and actions in improving its business. Employees are one of the human resources owned by the company to support the sustainability of the company.

Job satisfaction is a pleasant or unpleasant feeling that is felt by employees in seeing their work. High job satisfaction will be a driving factor in supporting employees so that it can be a motivation to perform their best. Based on the results of interviews and data observations made, there were employees who submitted their resignation from the company because they felt uncomfortable at work. The number of resignations made by dominant employees occurred in March and September 2019 as many as 3 people. Meanwhile, resignations also occurred in other months, such as January, June, August and November. Employee resignation shows a decrease in job satisfaction that employees have in carrying out work.

Career development is a transfer of positions given to employees in the form of demotion or job transfer. Career development is needed to make employees have a new work flow and work experience in a particular job field. Based on the results of interviews and data observations conducted, there were quite a few employees who received promotions even though they had worked for a long time at the company. This is because career development in companies often involves an element of closeness to the leader. This shows that employees do not have the opportunity to develop their career according to their work results.

Communication is the process of exchanging information by employees in carrying out work processes. Smooth communication will determine the success of employees in completing the planned work. Based on the results of interviews and data observations made, there are still frequent errors in the communication flow made by employees, resulting in errors in the process of completing work. This of course will make it difficult for employees to achieve the work targets expected by the company.

Discipline is a form of willingness that employees have in following the work regulations set by the company. With high discipline, the company will be able to form a good work culture among employees. Based on the results of interviews and data observations conducted, employees are still not properly disciplined. This can be seen from the number of absences that still frequently occur and employees often do not attend on time according to work hours. The lowest attendance was in June at 92.50%. Employees who have not been able to be disciplined will interfere with the work targets given by the company.
.

2 LITERATURE REVIEW

Theory of the Influence of Career Development on Job satisfaction

According to Hamali (2016: 204), the level of position will affect in determining the level of satisfaction in accepting responsibility and carrying out work

According to Widodo (2015: 177), promotion as part of career development is closely related to determining employee job satisfaction.

According to Priansa (2016: 302), the work environment affects job satisfaction in this case regarding work, co-workers and positions. This is closely related to job satisfaction.

Theory of Influence of Communication on Job satisfaction

According to Bangun (2012: 362), communication becomes a process in determining the role of employees in the organization. Employees who have a good communication model will make the company able to support existing decision making. This will certainly make communication relationships important in supporting job satisfaction.

According to Silalahi (2011: 274), the communication process is useful for providing motivation to employees in determining policies and models that are carried out in improving their performance and job satisfaction.

According to Siswandi (2011: 174), organizations must consider communication as a necessary medium in supporting the performance of employees. There is no good model when it comes to neglecting communication,

The Theory of the Effect of Discipline on Job satisfaction

According to Hasibuan (2016: 203), work discipline has a significant impact on job satisfaction. The model of job satisfaction forms a good work discipline. Job satisfaction that is not achieved from work due to low employee discipline.

According to Darmawan (2013: 41), a good discipline model must be followed by the behavior of the employees themselves. With disciplinary reasons is to increase job satisfaction

According to Hartatik (2014: 185), discipline is something that must be done in order to achieve organizational goals. With good work personnel, the company will find it easy to create a good organization in carrying out work and achieving specified work targets.

Conceptual Framework
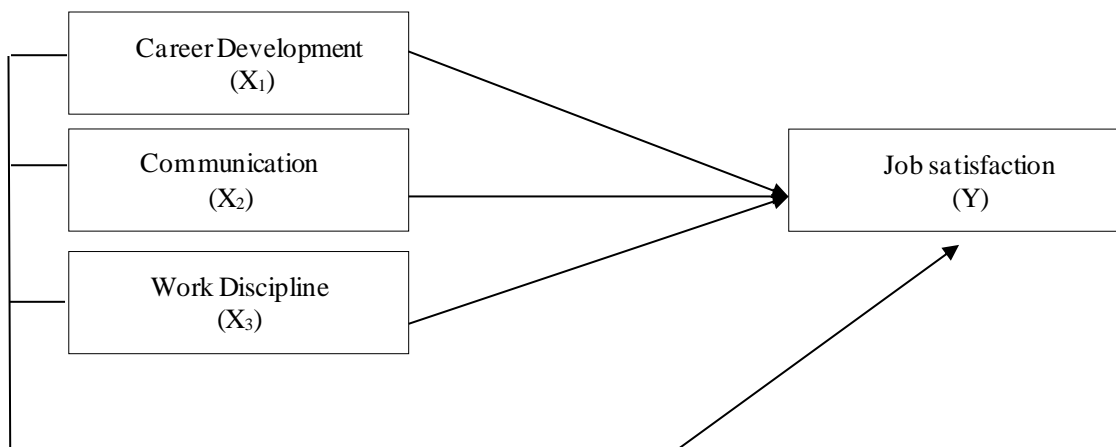
Figure 1. Conceptual Framework

According to Siregar (2014: 65), a hypothesis is a temporary statement that is still weak in truth, so it needs to be tested for its truth. Based on the conceptual framework that has been stated, the research hypothesis is formulated as follows:

H1: Career development that affects employee job satisfaction at PT. Anra
H2: Communication has an effect on employee job satisfaction at PT. Anra
H3: Work Discipline affects employee job satisfaction at PT. Anra
H4: Career Development, Communication and Work Discipline affect employee job satisfaction at PT. Anra

3   METHODOLOGY

Approach, Type and Nature of Research

According to Sugiyono (2012: 13), this method is a scientific or scientific method because it meets scientific principles, namely concrete or empirical, objective, measurable, rational and systemic. This method contains research data in the form of numbers and analysis using statistics. This type of research is a type of quantitative descriptive research. The nature of this research is descriptive explanatory.

Population

The population in this study were permanent employees at PT. ANRA with a total of 114 employees.
Sample

According to Sugiyono (2011: 85), "Saturated sampling is a sampling technique when all members of the population are the sample". The number of samples used by the researcher was 114 permanent employees of PT. ANRA while 30 respondents were used to test the validity and reliability taken from the PT ANRA branch located on Jl. Ahmad Yani No.97A Sibolga which is a branch company.

Data collection technique

The data collection techniques used are:
1. Interview (Interview)
2. List of questions (Questionare).
3. Documentation study.

Types and Sources of Data

The data sources needed in this study are:
1. Primary data.
2. Secondary data

Identification and Operational Definition of Research Variables
The identification and operational definition of the research variables can be seen in the Table 1.

Validity Test
According to Torang (2013: 290) "Testing for significant or insignificant by comparing the calculated r value with the r table value for degree of freedom = n-k, in alpha 0.05 we get r table of 0.361. If r count for r for each question item is positive and is greater than r table, then the question item is said to be valid

Reliability Test
According to Priyatno (2013: 30) decision making for reliability testing is as follows:
1. Cronbach's alpha <0.6 = poor reliability.
2. Cronbach's alpha 0.6-0.79 = acceptable reliability.
3. Cronbach's alpha 0.8 = good reliability.

Normality Test
According to Sujarweni (2015: 52), the normality test aims to determine the distribution of data in the variables to be used in the study. Data that is good and suitable for use in research are data that have a normal distribution.

1. Test Statistics
The normality of the data can be seen using the Kolmogorov Smirnov normal test, namely:
1. If sig> 0.05 then it is normally distributed
2. If sig <0.05 then the distribution is not normal

2. Test Graphics
A histogram graph that compares the observed data with a distribution that is close to the normal distribution. However, just looking at the histogram can be misleading especially for a small sample size. A more reliable method by looking at probability plots that compare the cumulative distribution of the normal distribution. If the distribution of residual data is normal, then the line representing the actual data will follow the diagonal line.

Multicollinearity Test
According to Sujarweni (2015: 185), a multicolinearity test is needed to determine whether there are independent variables that have similarities between the independent variables in a model. If the independent variable is declared there is no multicollinearity if TOL (tolerance)> 0.1 and VIF <10.

Heteroscedasticity Test
According to Sujarweni (2015: 186), the heteroscedasticity test aims to test the difference in residual variance from one observation period to another.
1. Test Graphics
How to predict the presence or absence of heteroscedasticity in a model can be seen with a scatter plot image pattern, regression that does not occur heteroscedasticity if the data points are spread above and below or around the number 0, the data points do not collect only above or below. only, the distribution of data points should not form a wavy pattern that widens then narrows and re-widens and the distribution of data points is not patterned.
2. Statistical test
According to Sujarweni (2015: 226), the heteroscedasticity test can be done using the Glejser test, namely by testing the level of significance. The Glejser test criteria, namely if sig> 0.05 then heteroscedasticity does not occur and if sig <0.05 then heteroscedasticity occurs.
Research Model
Referring to the research objectives and hypotheses, the research model used is multiple linear regression analysis. With the formula:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information:
Y = Job Satisfaction
X1 = Career Development
X2 = Communication
X3 = Work discipline
a = Constant
b1,2,3 = Independent Variable Regression Coefficient
e = Standard error

Coefficient of Determination
According to Sujarweni (2015: 164), the coefficient of determination (R2) is used to determine the percentage change in the dependent variable (Y) caused by the independent variable (X). If the coefficient of determination (R2) is greater, then the percentage change in the dependent variable (Y) caused by the independent variable (X) is getting higher.

Simultaneous Hypothesis Testing (F-Test)
According to Sunyoto (2013: 137), the F test is used to determine the effect of the independent variable on the dependent variable together. The research criteria for the hypothesis in the F test are:
1. H0 is accepted if Fcount ≤ Ftable for a significant level α = 5%
2. Ha is accepted if Fcount > Ftable for the significant level α = 5%

Partial Hypothesis Testing (t-test)
According to Sunyoto (2013: 135-136), the t test is used to determine whether there is a significant (significant) relationship or influence between the independent variables partially on the dependent variable. With the decision making criteria are:
1. H0 is accepted if -table ≤ tcount ≤ ttable (with a significant level α = 5%)
2. H1 is accepted if tcount < - ttable or tcount > ttable (with a significant level α = 5%).

4   FINDINGS AND DISCUSSION

Descriptive Statistics
It can be seen that the descriptive statistics of career development variables with a sample of 114 respondents had an average of 32.46 with a minimum value of 19 with the serial number of the questionnaire 42 and a maximum value of 44 with the serial number of the questionnaire 17,88,97,106 with a standard deviation of 6.41235.
Descriptive statistics of communication variables with a sample of 114 respondents had an average of 33.64 with a minimum value of 22 with the serial number of the questionnaire 22 and a maximum value of 47 with the serial number of the questionnaire 89 with a standard deviation of 5.60677.
The descriptive statistics of the discipline variable with a sample of 114 respondents had an average of 33.76 with a minimum value of 20 with the questionnaire serial number 66 and a maximum value of 44 with the questionnaire serial number 76 with a standard deviation of 5.07868.
Descriptive statistics of the variable job satisfaction with a sample of 114 respondents had an average of 34.07 with a minimum value of 21 with the serial number of the questionnaire 59 and a maximum value of 46 with the serial number of the questionnaire 8 with a standard deviation of 5.13140.

Normality test
There are two ways to detect whether the residuals are normally distributed or not, namely:
1. Test chart.
One of the easiest ways to see residual normality is to look at a histogram graph that compares the observed data with a distribution that is close to the normal distribution.
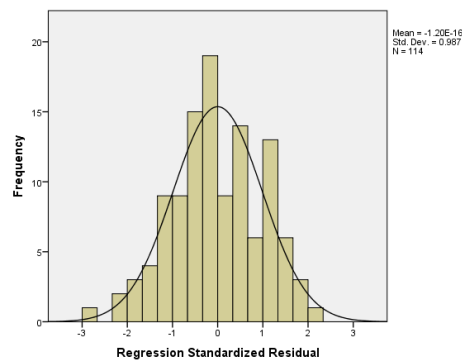
Figure 2. Histogram

The histogram graph in Figure 3 shows the real data to form curves that tend to be symmetrical (U), not to the left or right, so it can be said that the data is normally distributed.
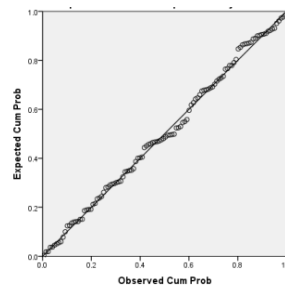
Figure 3. P-P Plot

Figure 3. The P-P Plot Normality Graph shows that the data spreads around the diagonal line, the spread is mostly close to the diagonal line. This means that the data is normally distributed.

2. Statistical test

The statistical normality test can use the Kolmogorov-Smirnov (K-S) non-parametic statistical test, which is listed in Table 3.

Table 3. shows the results of the normality test using the Kolmogorov Smirnov test shows a significant value of 0.518>0.05. Thus, the Kolmogorov Smirnov test results show that the data is normally distributed.

Multicollinearity Test

The multicollinearity test results are are listed in table 4.

Table 4 shows that the tolerance value for the free variable career development is 0.869>0.1, the communication free variable is 0.879>0.1 and the discipline free variable is 0.836>0.1, while the VIF value for the career development free variable is 1.151<10, the free variable for communication is 1.137<10 and the free variable for discipline is 1.196<10, that there is no correlation between the independent variables between career development, communication and discipline.

Heteroscedasticity Test

The heteroscedasticity test aims to test the difference in residual variance from one observation period to another. There are several ways to detect the presence or absence of heteroscedasticity:
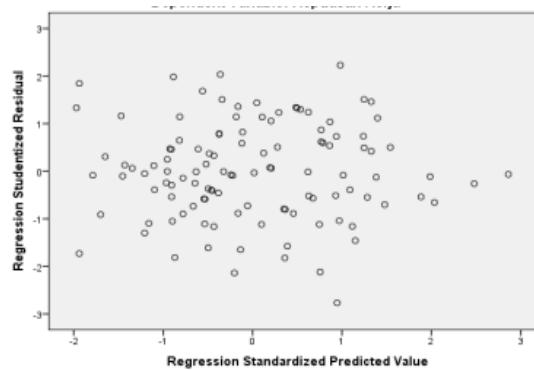
Figure 4. Scatterplot

The scatterplot graph shows that the dots spread with an unclear pattern both above and below the zero (0) on the Y axis, do not converge in one place, so from the scatterplot graph it can be concluded that there is no heteroscedasticity in the regression model.

Table 5. The above shows the significant value of the career development independent variable (X1) of 0.560, the communication free variable (X2) of 0.070 and the discipline free variable (X3) of 0.294. Thus, from the results of the Gletjer test, it is found that the significant value is above 0.05 that there is no heteroscedasticity problem.

Research Model
The regression model used is as follows:

Job Satisfaction = 3.339 + 0.166 Career Development + 0.242 Communication + 0.510 Discipline + e

The explanation of the multiple linear regression above is:
1. The constant 3,339 states that if the independent variables of career development, discipline and communication are not there or constant, the dependent variable is job satisfaction at 3.339 units.
2. The regression coefficient for the independent variable career development is 0.166 and is positive, this means that if each increase in the independent variable of career development 1 unit will increase the dependent variable job satisfaction by 0.166 units with the assumption that the other variables are constant.
3. The regression coefficient for the independent variable of communication is 0.242 and is positive, this means that if each increase in the free variable of communication by 1 unit will increase the dependent variable of job satisfaction by 0.242 units with the assumption that the other variables are constant.
4. The regression coefficient for the discipline free variable is 0.510 and has a positive value, this means that if each increase in the discipline-free variable 1 unit will increase the dependent variable job satisfaction by 0.510 units assuming the other variables are constant.

Hypothesis Determination Coefficient
Following are the results of testing the coefficient of determination, namely:

Table 7. The coefficient of determination test results obtained Adjusted R Square value of 0.374, this means 37.4% of the variation in the dependent variable, namely job satisfaction which can be explained by the variation of the independent variables, namely free career development, communication and discipline, while the remaining 62.6% is explained by the variable. others that were not examined in this study, such as job descriptions, job communication, punishment and so on.

Simultaneous Hypothesis Testing (Test F)
The results of simultaneous hypothesis testing are:
Table 8. degrees of freedom 1 (df1) = k - 1 = 3-1 = 2, and degrees of freedom 2 (df2) = nk = 144-3 = 141, where n = number of samples, k = number of variables, then the value of F table at the level confidence significance of 0.05 is 3.12. The test results simultaneously obtained the value of F count (23.524) > F table (3.12) and a significance probability of 0.000 <0.05, meaning that Ho is rejected and Ha is accepted, that is

simultaneously career development, discipline and communication have a positive and significant effect on satisfaction. work at PT. Anra

Partial Hypothesis Testing (t test)
The partial results of hypothesis testing are:
The t-table value for the 0.05 probability in degrees of freedom (df) = 144-3 = 141 is 1.97693. Thus the results of partial hypothesis testing can be explained as follows:
1. The partial results of the hypothesis testing for career development variables obtained tcount> ttable or 2.717> 1.97693 and the significant obtained was 0.008 <0.05, meaning that Ho was rejected and Ha was accepted, that is, career development had a positive and significant effect on job satisfaction. at PT. Anra
2. The results of the partial hypothesis testing of the communication variable obtained tcount> ttable or 3.473> 1.97693 and the significant obtained was 0.001 <0.05, meaning that Ho was rejected and Ha was accepted, namely that partially communication had a positive and significant effect on job satisfaction at PT. Anra
3. The results of partial hypothesis testing of the discipline variable obtained tcount> ttable or 6.761> 1.97693 and the significant obtained was 0.040 <0.05, meaning that Ho was rejected and Ha was accepted, namely that partially discipline had a positive and significant effect on job satisfaction at PT.Anra.

Effect of Career Development on Job Satisfaction
The results of the partial hypothesis testing of the career development variable obtained tcount> ttable or 2.717> 1.97693 and the significant obtained was 0.006 <0.05, meaning that Ho was rejected and Ha was accepted, i.e. partially career development had a positive and significant effect on job satisfaction. PT. Anra
The results of this study are in accordance with Parimita's (2016) research, entitled "The Influence of Career Development and Motivation on Employee Job Satisfaction at PT Pos Indonesia", that there is a positive and significant influence on career development on job satisfaction.
This agrees with Widodo's theory (2015: 177), promotion as part of career development is closely related to determinants of employee job satisfaction.
Of the 10 questions given to respondents, it was found that on average the majority of respondents answered career development value 4 (very influential) was 41.4%. This means that career development is very influential on employee job satisfaction. The career development process given to employees will have an impact on employee satisfaction and quality of work in carrying out work.

Effect of Communication on Job Satisfaction
The results of the partial hypothesis testing of the communication variable obtained tcount> ttable or 3.473> 1.97693 and the significant obtained was 0.006 <0.05, meaning that Ho was rejected and Ha was accepted, that is, communication partially had a positive and significant effect on job satisfaction at PT. Anra
The results of this study are in accordance with the results of Seidy's (2018) study, entitled "The Effect of Communication and Compensation on Job Satisfaction of Radio RRI Office Employees", that there is a positive and significant influence on communication on job satisfaction.
This agrees with Siswandi's theory (2011: 174), in any organization of any type and moving in any field, the presence of communication is absolutely necessary. There is no effective performance if communication is neglected.
Of the 10 questions given to respondents, it was found that on average the majority of respondents answered career development value 4 (very influential) was 47%. This means that communication is very influential on employee job satisfaction. The flow of communication that exists between employees will determine the ability of employees to carry out their work properly and smoothly.

The Effect of Discipline on Job Satisfaction
The results of partial hypothesis testing of the discipline variable obtained tcount> ttable or 6.761> 1.97693 and the significant obtained was 0.006 <0.05, meaning that Ho was rejected and Ha was accepted, that is, discipline partially had a positive and significant effect on job satisfaction at PT. Anra
The results of this study are in accordance with the results of Wulandari's (2016) study, entitled "The Effect of Communication and Compensation on Employee Satisfaction at PT Muara Krakatau", that there is a positive and significant influence on discipline on job satisfaction.
This agrees with Darmawan's (2013: 41) theory, that effective discipline should be directed at their behavior, and not at employees because the reason for discipline is to increase job satisfaction.

Of the 10 questions given to respondents, it was found that the average majority of respondents answered career development value 4 (very influential) was 47.1%. This means that discipline is very influential on employee job satisfaction. With strict discipline, employees are able to carry out all work in accordance with the regulations and have good ethics in the company's work environment.

5   CONCLUSION

The test results from the first hypothesis of career development obtained a value of 2.717> 1.97693 and a significant value of 0.008 <0.05, meaning that partially career development has a positive and significa nt effect.

The test results of the second hypothesis of communication obtained a value of 3.473> 1.97693 with a significant value obtained at 0.001 <0.05, meaning that partially communication has a positive and significant effect.

The test results from the hypothesis of the three disciplines obtained a value of 6.761> 1.97693 with a significant value of 0.000 <0.05, meaning that partially discipline has a positive and significant effect.

The test results simultaneously obtained the value of Fcount (23.524)> Ftable (3.12) and a significant value of 0.000 <0.05. The coefficient of determination test results showed 37.4% which is explained in career development, communication and discipline.

The results of the study strengthen the hypothesis put forward by the researcher on the research hypothesis.

It is suggested to be able to publish the results of this research which later can be used as a reference for future researchers.

Career development needs to be done more equitably, with the communication needed to help get a better direction in carrying out work and the application of better disciplinary rules in shaping better work outcomes.

It is recommended to add another variable.

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TABLE

Table 1. Operational Definition of Research Variables

Variable	Operasional Definition	Indicator	Measurement
Career Development (X1)	The process of increasing individual employability that is achieved in order to achieve the desired career.	1. 1. Performance 2. 2. Loyalty 3. 3. Known career development 4. 4. Subordinate 5. 5. Development opportunities 6. Source: Notoatmodjo (2015: 169)	Likert Scale
Communication (X3)	Communication is a process of delivering information from the sender to the recipient of the message using various effective media so that the message can be clearly and easily understood by the recipient of the message.	1. 1. Clarity 2. 2. Accuracy 3. 3. Context 4. 4. Groove 5. 5. Culture 6. Source: Umam (2012: 229-230)	Likert Scale
Work Discipline (X3)	Discipline is the awareness and willingness of a person to obey all company regulations and prevailing social norms.	1. 1. Exemplary leadership 2. 2. Remuneration 3. 3. Justice 4. 4. Penalties 5. 5. Assertiveness	Likert Scale

		6. Source: Hasibuan (206:194)	
Job Satisfaction (Y)	Job satisfaction is a pleasant emotional attitude and loves his job. This attitude is reflected by work morale, discipline, and work performance. Job satisfaction is enjoyed at work, outside work, and a combination of inside and outside work.	1. 1. Leadership 2. 2. Management policy 3. 3. Compensation 4. 4. Awards 5. 5. Environmental atmosphere 6. Source: Edison, Anwar and Komariyah (2016:214-215)	Likert Scale

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Career development	114	19.00	44.00	32.4649	6.41235
Communication	114	22.00	47.00	33.6404	5.60677
Discipline	114	20.00	44.00	33.7632	5.07868
Job satisfaction	114	21.00	46.00	34.0702	5.13140
Valid N (listwise)	114				

Table 3. Kolmogorov Smirnov's Statistical Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		114
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	4.00505037
Most Extreme Differences	Absolute	.052
	Positive	.045
	Negative	-.052
Test Statistic		.052
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Table 4. Multicollinearity Test

Coefficients[a]				
			Collinearity Statistics	
Model			Tolerance	VIF
1	(Constant)			
	Career development		.953	1.049
	Communication		.954	1.048
	Discipline		.995	1.005

a. Dependent Variable: Job satisfaction

Table 5. Glejser Test

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	3.328	2.184		1.524	.130
	Career development	.046	.036	.124	1.302	.196
	Communication	-.080	.041	-.187	-1.960	.052
	Discipline	.031	.044	.066	.708	.480

a. Dependent Variable: absut

Table 6. Multiple Linear Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.339	3.750		.890	.375
	Career development	.166	.061	.207	2.717	.008
	Communication	.242	.070	.265	3.473	.001
	Discipline	.510	.075	.504	6.761	.000

a. Dependent Variable: Job satisfaction

Table 7. Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.625[a]	.391	.374	4.05930

a. Predictors: (Constant), Communication, Discipline, Career Development

b. Dependent Variable: Job satisfaction

Table 8. Simultaneous Test (Test F)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1162.870	3	387.623	23.524	.000[b]
	Residual	1812.568	110	16.478		
	Total	2975.439	113			

a. Dependent Variable: Job satisfaction
b. Predictors: (Constant), Communication, Discipline, Career Development

Table 9. Partial Test (t test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.339	3.750		.890	.375
	Career development	.166	.061	.207	2.717	.008
	Communication	.242	.070	.265	3.473	.001
	Discipline	.510	.075	.504	6.761	.000

a. Dependent Variable: Job satisfaction

Effect of Job Satisfaction, Supervision and Communication on Employee Performance at PT. Lautan Benua Nusantara Indonesia

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Keywords   : Job Satisfaction, Supervision, Communication, Employee Performance.

Abstract   : The purpose of this study was to examine and analyze the effect of job satisfaction, supervision and communication on employee performance at PT. Lautan Benua Nusantara Indonesia. The population of this research is the employees of PT. Lautan Benua Nusantara Indonesia is 125 people. The research sample obtained 95 people with the Slovin formula and using the Simple Random Sampling Technique. The statistical methods used are validity and reliability tests and multiple linear regression analysis. The results showed that partially stated job satisfaction, supervision and communication had a significant effect on employee performance. Simultaneously stated that job satisfaction, supervision, and communication have a significant effect on employee performance.

1   INTRODUCTION

The problem of improving the performance of human resources is closely related to employees, because employee performance describes the work achieved by a person in carrying out work based on skills, experience, sincerity and time. This can be seen in PT. Lautan Benua Nusantara Indonesia which is located at Jalan Putri Hijau, Graha Niaga Complex Blok C No. 5A Medan is a business company engaged in cargo & container goods, especially in the field of EMKL and domestic freight forwarders. Shipping containers via sea to all regions in Indonesia, including: Medan, Padan, Palembang, Pekanbaru Makassar, Surabaya, Samarinda, Balikpapan, Pontianak, Banjarmasin, Manado, Batam, Kupang, and so on. In the process of delivering goods, the company expects employees to work optimally. By enforcing limited working hours, employees must be able to carry out their assigned tasks every day.

Based on observations over the last five years, there has been a decrease in the number of transportation, starting from 2014 amounting to 11,329 tons to 2018 amounting to 6,666 tons. There is a decrease in employee performance because while working, employees have not been able to show good quality work and employees are not able to complete work in accordance with company targets. There are several factors that can affect employee performance, one of which is job satisfaction. Based on the last five years, it is illustrated that there is an increase in employee turnover of PT. Lautan Benua Nusantara Indonesia, which resulted in a reduction in the number of employees from 2014 as many as 139 people to 2018 as many as 125 people. This may be due to an increase in employee job dissatisfaction. Some of the reasons that reinforce this possibility are employees feel that their work is underappreciated by the leadership, even though they have worked as hard as possible, there are more attractive salary offers (wages) in other workplaces and there are brighter career prospects in the workplace. other.

Apart from job satisfaction, another factor that can affect employee performance is supervision. Based on the last five years, it is illustrated that there is an increase in work targets that have not been achieved from PT. Lautan Benua Nusantara Indonesia, from 2014 as many as 171 tons to 2019 amounting to 1,234 tons, this is presumably due to lack of supervision by company management and supervision that is not according to schedule and company management does not check production results, and only entrusts the quality and quantity of products from statements from several employees who were deemed good enough.

Communication factors can also affect employee performance. Based on data from January to June 2019, errors were found from each division and from staff and manager levels such as marketing managers who miscommunicated with the warehouse department, errors in providing sales area information by the marketing division to operations, and other communication errors.

2   LITERATURE REVIEW

Job Satisfaction

According to the opinion Wibowo (2016:141), job satisfaction has a direct impact to the performance. Someone who gets high job satisfaction leads on people that have high performance. The relationship of satisfaction with performance of employees, because job satisfaction can cause the addition of performance or achievements so that workers can be more productive (Rahardjo, 2016:132). Novita (2016:40) say that a person with positive feelings about the job will have job satisfaction, while a person with negative feelings about the job will not get job satisfaction.

Supervision

According to the opinion of the Feriyanto and Triana (2015:63) says that the work does not have planning and proper supervision will give the impact of not achieving the objectives of the company. As a result the performance of the employees decreased. The supervision of a well-executed and continuous able to generate stimuli for the spirit of the work of the employees so that they can improve the performance of the company (Busro, 2018:147). Alfahmi (2016:6) states that the better the supervision in a company means the activities of employees in accordance with the request of the company so that it can create productivity and motivate employees to work harder again.

Communication

According to the opinion of Supomo and Nurhayati (2018:157), communicating well and correctly, then it will have a positive impact on performance in an organization or company. Which means, if communication between employees is interwoven with the good, the higher the employee performance. For the sake of forming good work required smooth communication in the company, because it can lead to the mutual understanding and comfort in the work so that it can improve the performance of an individual (Feriyanto and Triana, 2015:154). Ngalimun (2017:86) describes a manager who communicates effectively if it can evoke the awareness of awareness, excitement, and excitement create an atmosphere that can give the result a satisfactory work.

Conceptual Framework

Improved performance of companies desperately need employees as a workforce. Because the employees is one of the important set for the company, there are three things that need to be considered associated with an increase in the company's performance, namely job satisfaction, supervision and communication. Following an overview of the conceptual framework that contains the relationship of job satisfaction, supervision, communication with employee performance.
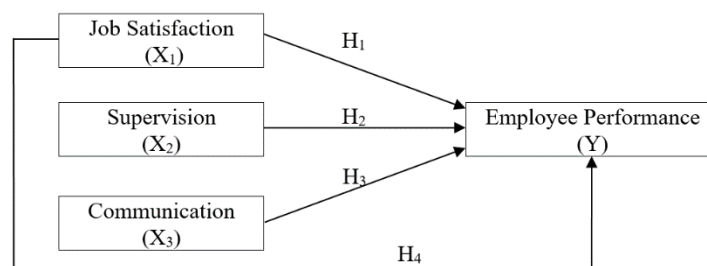
Figure 1. Conceptual Framework

Hypothesis :

H_1 : Job satisfaction has a partial and significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia.

H₂ : Supervision has a partial and significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia.

H₃ : Communication has a partial and significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia.

H₄ : Job satisfaction, supervision, and communication simultaneously have a simultaneously and significant effect on employee performance pada PT. Lautan Benua Nusantara Indonesia

3 METHODOLOGY

In this research used a descriptive quantitative research which aims to determine the relationship between two or more variables. The primary Data is taken from the 125 employees of PT. Lautan Benua Nusantara Indonesia. This study used the Slovin formula and simple random sampling technique so that the sample obtained was 95 people. The author uses the questionnaire the likert scale to 5 points related to Job Satisfaction (X_1), Supervision (X_2), Communication (X_3) and Employee Performance (Y). Data collection techniques with interviews/interview, documentation and questionnaire/questionnaire. To manage and analyze data, the author using SPSS software. The author checked the result using Test Validity, Reliability, and Classical Assumption (Normality Test, Multicolinearity Test, and Heteroscedasticity Test). The authors use Pearson Correlation Test to determine the validity of test results and the results of all items of questions is valid. The same is the case with the reliability test which the result is also reliable. Then the author analyzed the data using Multiple Regression Analysis. To Test the Hypothesis, the writer uses T-Test and Test-F.

4 FINDINGS AND DISCUSSION

Characteristics of Respondents

The characteristics of respondents can be known after doing a questionnaire or list of statements in PT Ocean Continent Archipelago of Indonesia as many as 95 employees. Characteristics of respondents this contains the respondent data, which contains data of gender, age, level of education and long work.

Table 1. Identity Respondent

Gender	Frequency (Persons)	Age	Frequency (Persons)	Education Level	Frequency (Persons)	Long Working	Frequency (Persons)
Man	51	< 25 Years old	27	SMP	10	< 1 Years	15
Women	44	25 - 30 Years old	29	SMA	28	1 – 2 Years	27
Total	95	31 - 35 Years old	24	D3	16	2 – 3 Years	25
		> 35 Years old	15	S1	41	> 3 Years	28
		Total	95	Total	95	Total	95

Normality

Normality test can be seen in two ways, namely by statistical analysis and chart analysis.

Tabel 2. Normality Test
One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			95
Normal Parameters[a,b]		Mean	.0000000
		Std. Deviation	2.68709990
Most Extreme Differences		Absolute	.101
		Positive	.097
		Negative	-.101
Kolmogorov-Smirnov Z			.983
Asymp. Sig. (2-tailed)			.288

a. Test distribution is Normal.
b. Calculated from data.
Source : Data Processed SPSS, 2020

The results of the normality test with Kolmogorov Smirnov shows the value of Asymp. Sig. (2-tailed) $0{,}288 > 0{,}05$. This means that H0 is accepted which states the data residual have been normally distributed.
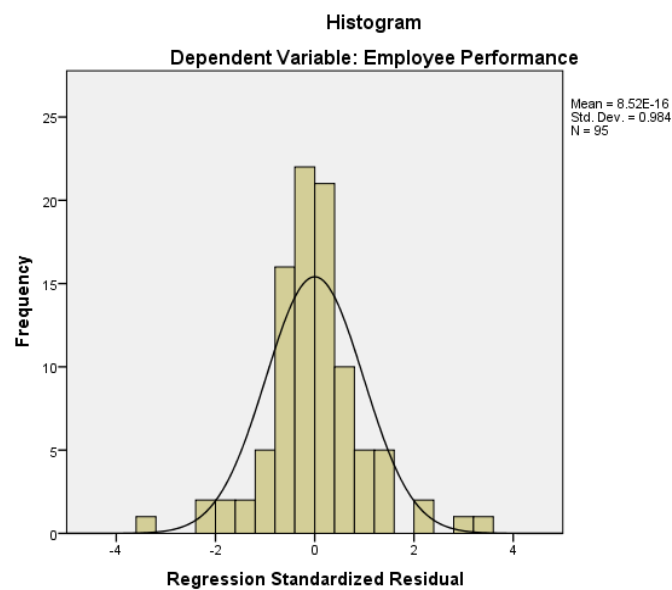
Source : Data Processed SPSS, 2020

Figure 2. Histogram Graphics

Based on this graphics, the results of the histrogram chart show that the data patterns used in this study almost follow a bell-shaped curve line.
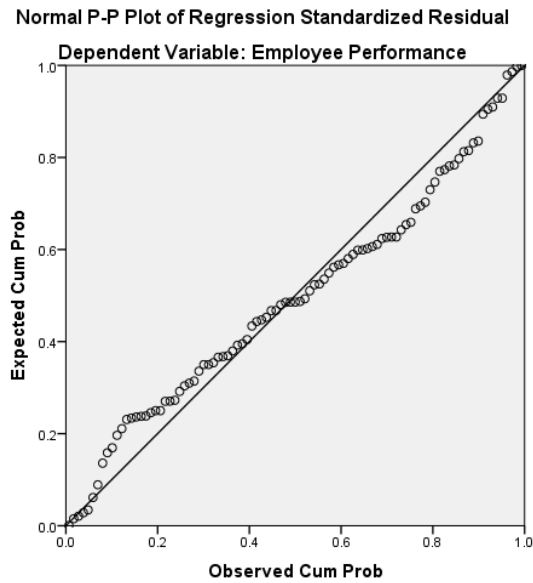
Source : Data Processed SPSS, 2020

Figure 3. Normality Probability Plot Graphics

Based on Figure 3, the results of this plot probability normality chart show that the data patterns used in this study have spread around diagonal lines and followed the direction/around diagonal lines.

Multicollinearity

This multicollinearity test is carried out by looking at the tolerance value or the variance inflation factor (VIF) value.

Table 3. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Job Satisfaction	.295	3.395
Supervision	.641	1.560
Communication	.298	3.357

Source : Data Processed SPSS, 2020

The multicollinearity test results can be seen that the tolerance value of each independent variable is greater than 0.10 or the VIF value is smaller than 10.

Heteroscedasticity

How to predict the presence or absence of heteroscedasticity in a regression model can be seen with the Scatterplot chart pattern and the Glejser test.
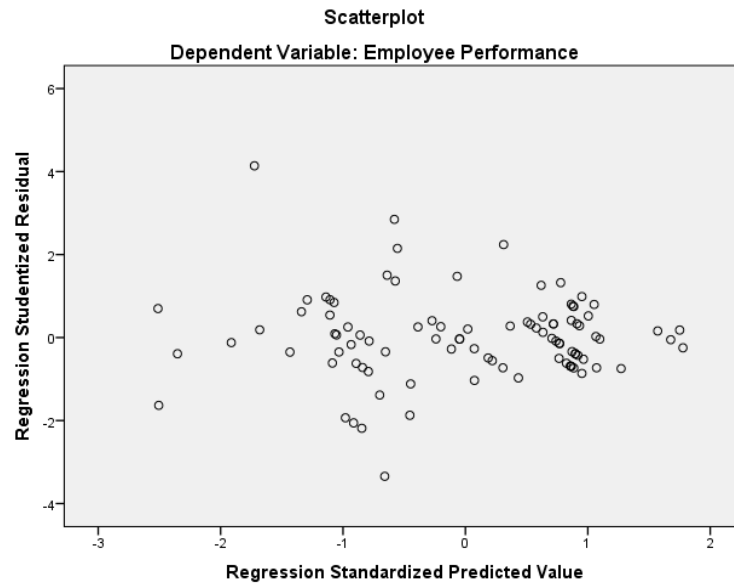
Source : Data Processed SPSS, 2020

Figure 4. Scatterplot Graph

Based on the Scatterplot chart, it shows no clear pattern as well as dots that spread above and below 0.

Table 4. Glejser Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.044	1.188		3.404	.001
	Job Satisfaction	-.075	.059	-.233	-1.285	.202
	Supervision	.074	.045	.200	1.628	.107
	Communication	-.071	.060	-.215	-1.195	.235

a. Dependent Variable: Absres
Source : Data Processed SPSS, 2020

Based on the results of the Glejser test, it shows that the job satisfaction variable, the monitoring variable and the communication variable have a significant value above the alpha value of 0.05, so this regression model does not contain any heteroscedasticity.

Multiple Linear Regression Analysis

The data analysis model in this study used multiple linear regression analysis to obtain the regression coefficient value between the influence of the independent variable and the dependent variable.

Table 5. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	.080	1.794	
Job Satisfaction	.278	.089	.277
Supervision	.175	.068	.153
Communication	.559	.090	.545

Source : Data Processed SPSS, 2020

Based on the Unstandardized Coefficients column section B, the multiple linear regression equation model is obtained, namely:

$Y = 0.080 + 0.278\ X1 + 0.175\ X2 + 0.559\ X3$

Employee Performance = 0,080 + 0,278 Job Satisfaction + 0,175 Supervision + 0,559 Communication

Coefficient of Determination

In this study, the Adjusted R Square value was used as the coefficient of determination.

Table 6. Coefficient of Determination Test
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.890[a]	.792	.785	2.731

a. Predictors: (Constant), Communication, Supervision, Job Satisfaction

Source : Data Processed SPSS, 2020

Employee performance can be explained by job satisfaction, supervision and communication variables of 78.5% and the rest (100% - 78.5% = 21.5%) is explained by other variables that have not been examined in this study.

Simultaneous Hypothesis Testing (F Test)

Simultaneous hypothesis testing aims to prove the effect of the independent variable on the dependent variable simultaneously.

Table 7. Result F Test
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2580.809	3	860.270	115.340	.000[b]
	Residual	678.728	91	7.459		
	Total	3259.537	94			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Communication, Supervision, Job Satisfaction

Source : Data Processed SPSS, 2020

Based on the above results it can be concluded that the value of Fcount > Ftable is 115.340 > 2.70, while if seen from the significant value is 0.000 < 0.05, simultaneously job satisfaction, supervision, and

communication have a significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia.

Partial Hypothesis Testing (t test)

Testing this hypothesis aims to see how the influence of each independent variable on the dependent variable individually (partially).

Table 8. Result t Test

Model		t	Sig.
1	(Constant)	.045	.964
	Job Satisfaction	3.145	.002
	Supervision	2.559	.012
	Communication	6.217	.000

Source : Data Processed SPSS, 2020

The result of t-test for job satisfaction variable shows that the t-value is 3.145 > the t-table value is 1.986 and a significant value is 0.002 < 0.05, so partially job satisfaction has a significant effect on employee performance at PT. PT. Lautan Benua Nusantara Indonesia.

The results of the t-test for the control variable show that the t-test value is 2.559 > the t-table value is 1.986 and a significant value is 0.012 < 0.05, so partially supervision has a significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia.

The results of the t test for the communication variable show that the t-test value is 6.217 > the t-table value is 1.986 and the significant value is 0.000 < 0.05, so that partially communication has a significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia.

Discussion

The first test results show that the hypothesis of the effect of job satisfaction on employee performance is accepted, which means that partially job satisfaction has a significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia. The results of this study are consistent with Mekta's (2017) study which states that job satisfaction has a significant effect on employee performance.

The second test result shows that the hypothesis of the effect of supervision on employee performance is acceptable, which means that partially supervision has a significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia. The results of this study are consistent with the research of Arizal (2017) and Lestari (2018) which states that supervision has a significant effect on employee performance.

The third test results indicate that the hypothesis of the influence of communication on employee performance is acceptable, which means that partially communication has a significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia. The results of this study are consistent with Arizal's (2017) study which states that communication has a significant effect on employee performance.

5 CONCLUSION

Job satisfaction has a significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia. Supervision has a significant effect on employee performance at PT. The Continent Ocean of the Indonesian Archipelago. Communication has a significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia. Job satisfaction, supervision, and communication have a significant effect on employee performance at PT. Lautan Benua Nusantara Indonesia. For PT. Lautan Benua Nusantara Indonesia, it is better to increase job satisfaction, pay attention to employee work and promotion opportunities in order to do a good job, it is better to increase supervision, pay attention to the quality of employee work in order to complete tasks quickly and well and better to improve communication, pay attention to employee communication similarities in order to complete tasks well. For the next researcher, it is hoped that the results of this study can add other

variables such as leadership and compensation because it is possible to have a significant impact on new findings carried out by further research.

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The Effect of Brand Image on PT Shaza Food Product Purchase Decision
(Case Study in South Tangerang Area)

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Keywords   : Brand Image, Purchase Decision.

Abstract   : The purpose of this study was to determine the effect of brand image on product purchasing decisions at PT Shaza Food, a case study in the South Tangerang area and to determine whether or not the influence of Brand Image on Purchasing Decisions. This research method is a descriptive quantitative form with survey techniques. The sampling technique used random sampling technique with a total sample of 109 respondents. Data analysis used statistical tools with SPSS version 22 for windows with the analysis method of validity, reliability, normality, coefficient of determination, simple linear regression equations, and hypothesis testing. The result of hypothesis testing shows that the value of $T_{(count)} >$ T table $(13.060 > 1.982)$ so that Ho is rejected and Ha is accepted is the Brand Image (x) affects the purchase decision (y). The results of the coefficient of determination obtained R Square value of 0.614 or 61.4%, this shows that the Brand Image variable (x) has an effect on purchasing decisions (y) by 61.4%, and 38.6% is influenced by other variables outside of this research.

1   INTRODUCTION

Along with the progress of the times in the millennial era, human needs are also increasing, especially the need for food that innovates in taste, shape and attractive packaging. Food is a basic need (staple) which is very important for human life. Food is always related to human efforts to maintain life and health on earth (Seto, 2001).

Cireng Crispy was born with something different, inspired by the cireng rujak seasoning to make this type of food something different. Cireng, which is generally chewy because it is made of sago, is processed with special techniques so that it looks different in shape and taste from most cireng. Starting from the beginning of November 2013, Mrs. Erni Rahman as owner assisted by her husband, brothers and sisters started this business with a venture capital of Rp. 30,000 producing 8 packs of cireng and sold for Rp. 80,000, -,

Cireng Crispy product "SHAZA FOOD" is a home industry that is officially registered at the DinKes Depok, West Java. SHAZA as an abbreviation of "Shafa Zaky" is the daughter and son of the owner of Cireng Crispy, namely Mr. Yudi Fitriawan and Mrs. Erni Rahman. Shaza in Arabic means fragrant, hopefully the existence of Shaza in the surrounding community can provide useful value and keep his name fragrant not only in the region but throughout the archipelago and even abroad.

Table 1. 2020 Sales PT Shaza

Month	Sales
January	428.044.000
February	358.042.500
March	454.547.000
April	774.637.000
May	1.045.252.000
June	953.870.500
July	526.830.000
August	358.562.500
Total	4.899.785.500

Obtained from the table data above sales from PT Shaza during 2020 from January to August, namely when January was Rp. 428,044,000, - when February decreased by Rp. 70,001,500, - to Rp. 358,042,500, - and experienced an increase in March of Rp. 96,504,500, - to Rp. 454,547,000, - and an increase of Rp. 320,090,000, - in April to Rp. 774,637,000, - an increase in May of Rp. 270,615,000, so the highest income in May, namely Rp. 1,045,252,000, - but in June it decreased by Rp. 91,381,000, - to be income in June amounting to Rp. 953,870,500. and experienced a sharp decline in July amounting to Rp. 427,040,000, - so that the income became Rp. 526,830,000, - and there was a decrease in August of Rp. 168,267,500, - to Rp. 358,562,500, - and in 2020, the highest sales were in May, namely Rp. 1,045,252,000.

In one year's achievement, Shaza has empowered 165 employees and was able to produce an average of 5000-8,000 packs per day, even the highest achievement reached 12,000 packs in one day. Although the marketing of cireng was not like it was in the first year, because there were many competitors with the same type of cireng did not discourage Shaza. Shaza still exists as a Home Industry recommended by DinKes Depok to get the 1 Star Food Safety Award in 2016 with audit results and procedural stages. Currently, Shaza produces on average: 3,000 packs of Crispy Original cireng and 2,000 packs. The amount of competition has made this business decline slightly due to the many challenges in terms of product quality and Brand Image in this business because it is still small-scale home but the level of production is national. So this research an in-depth study will be carried out by setting the research title: "The Effect of Brand Image on Purchasing Decisions at PT Shaza Food (Case Study in the South Tangerang Area)".

2   LITERATURE REVIEW

Brand Image

According to Sangadji and Sopiah (2013: 327) "A brand image can be considered as a type of association that appears in the minds of consumers when remembering a particular brand." Brand Image has several indicators that characterize the brand image. According to Freddy Rangkuti (2009: 44) brand image indicators, including the following:

1. Recognition The level of recognition of a brand by consumers, if a brand is not known, then the product with that brand must be sold by relying on the lowest price, such as logo recognition, tagline, product design or other things as the identity of the brand.
2. Reputation Is a level of reputation or status that is high enough for a brand because it has a better track record, a brand that consumers like will be easier to sell and a product that is perceived to have high quality will have a good reputation. Such as the perception of consumers and product quality.
3. Affinity is an emotional relationship that arises between a brand and its consumers, it can be seen from the price, customer satisfaction and the level of association.
4. Loyality Regarding how much consumer loyalty from a product that uses the brand in question. If a brand has been recognized by the public, and has a good track record in the eyes of consumers, it will attract consumers and these consumers will become loyal consumers of the brand.

Purchase Decision

Consumer purchasing decisions are the stage where consumers form an intention to buy the most preferred product, where the consumer's decision to modify, delay or avoid is strongly influenced by the perceived risk (Kotler & Keller, 2012).

Schiffman and Kanuk (2010: 249-251), stated that they can 3 components of attenuation, these components are:

1. Components of cognition.

knowledge and perception obtained through a combination of direct experience and perception obtained through a combination of direct experience of the object of attitudes and related information obtained from various sources.

2. Components of affection.

This component emerges based on feelings and emotions that arise from direct and comprehensive consumer assessments. Where someone judges the object of attitude with feelings of like it or not, pleasant or not.

3. Component Konasi.

This component relates to the consumer's desire to make a purchase.

Framework

Brand Image
(X)
Indikator:
1. Recognition
2. Reputation
3. Affinity
4. Loyality

Purchase Decision
(Y)
Indikator:
1. Kognitif component
2. Afektif component
3. Konatif component
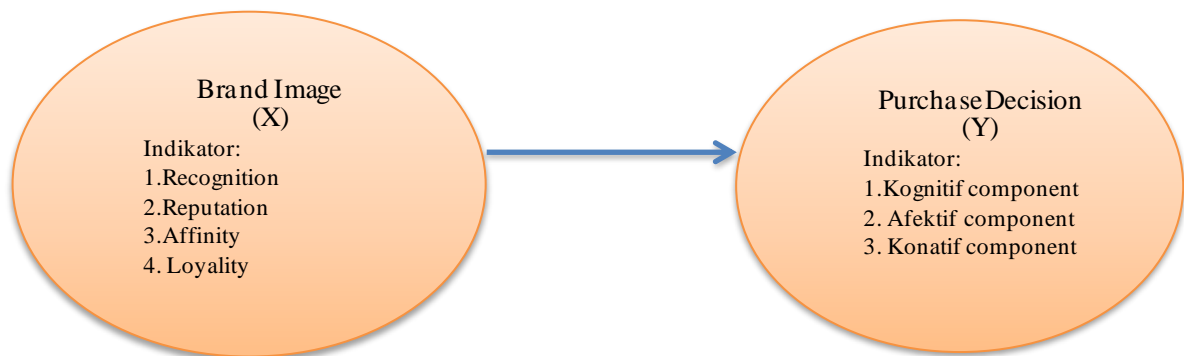
Figure 1. Research Framework

Hypothesis:
H1: Brand Image has a positive and significant effect on Purchase Decision

3   METHODOLOGY

This In this study we as researchers use quantitative research methods quoted from Sugiyono (2012: 8) as follows: "Quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to research on certain populations or samples, data collection using instruments. research, data analysis is quantitative or statistical in nature with the aim of testing the hypothesis that has been set. "

The population of this research is 150 consumers of PT Shaza Food in South Tangerang area. The sample uses random sampling. With the Slovin formula in Husein Umar (2008: 78), namely:

$$\cap = \frac{N}{1 + Ne^2}$$

Information:

N   :   Population
∩   :   Sample
Ne2 :   Signification 5%

$$\cap=150/(1+150.[(0,05)]^2)$$

∩=109 consumers, So the sample size is 109 people

The test used in this research is the Simple Linear Regression Test Method, to test the effect of the independent variable on the dependent variable. Testing data used in this study include validity, reliability, classic assumption tests (Normality Test, Multicollinearity, Heteroscedasticity) simple linear regression analysis, t test to test and prove the research hypothesis, and the coefficient of determination.

4   FINDINGS AND DISCUSSION

Validity Test

A questionnaire is also said to be valid if the questionnaire is able to reveal something that will be measured by the questionnaire (Sunyoto 2013: 142), based on the results of the validity test using the help of the IBM version 22 program, the validity test results are obtained as follows:

Table 2. Validity Test Brand Image

No	Indikator	r hitung	r tabel	Keterangan
1	Recognition	0,598	0.1882	Valid
2		0,519	0.1882	Valid
3	Reputation	0,551	0.1882	Valid
4		0,542	0.1882	Valid
5	Affinity	0,708	0.1882	Valid
6		0,382	0.1882	Valid
7	Loyality	0,506	0.1882	Valid
8		0,459	0.1882	Valid

Obtained the value of r count is greater than r table (r count > r tabel) the value of r table is 0.1882 which means that the items in the Brand Image (X) questionnaire are declared valid and suitable for use as a research instrument.

Table 3. Validity Test Purchase Decision

No	Indikator	r hitung	r tabel	Keterangan
1	Kognitif	0,678	0.1882	Valid
2		0,437	0.1882	Valid
3		0,538	0.1882	Valid
4	Afektif	0,499	0.1882	Valid
5		0,691	0.1882	Valid
6		0,408	0.1882	Valid
7	Konatif	0,489	0.1882	Valid
8		0,485	0.1882	Valid
9		0,476	0.1882	Valid
10		0,704	0.1882	Valid

Obtained the value of r count > r table, the value of r table is 0.1882 for the purchase decision statement item, which means the purchase decision questionnaire statement item (Y) is declared valid and suitable for use as a research instrument.

Reliability Test

According to Sunyoto (2013: 141) a questionnaire is said to be reliable or reliable if someone's answer to the questionnaire is consistent. Furthermore, instrument testing is carried out to obtain targeted results with the following criteria:

1) If Cronbach _alpha is positive or> from r table then the statement is reliable.
2) If cronbach _alpha is negative or <from r table then the statement is not reliable.

Table 4. Reliability Test Variabel Brand Image
Reliability Statistics

Cronbach's Alpha	N of Items
,650	8

Based Analysis of the Brand Image variable, the value of Cronbach _alpha is positive, namely 0.650 or> from r table which is 0.1882, so the statement is reliable. According to Guilford in Suherman (2003: 139) in table 3 Reliability Interpretation of 0.650 is in the range 0.4 - 0.70 which concludes that the variable product quality is at a moderate degree of reliability.

Table 5. Reliability Test Variabel Purchase Decision
Reliability Statistics

Cronbach's Alpha	N of Items
,738	10

Analysis of the Purchasing Decision variable because the value of Cronbach_alpha is positive, namely 0.738 or> from r table which is 0.1882, so the statement is reliable. According to Guilford in Suherman (2003: 139) in table 3 Reliability Interpretation, the value of 0.738 is in the range 0.70 - 0.90 which concludes that the variable product quality is at the degree of High Reliability

Simple Linier Regression

Simple linear regression test according to Sugiyono (2014: 299) is a functional or causal relationship of one independent variable with one dependent variable. Simple linear regression test is used as a tool to measure how much influence the independent variable (X) has with the independent variable (Y). This method is also commonly used as a prediction so that it can be estimated between the good and bad of a variable (X) on the decrease in the level of the variable (Y). also the other way around.

Table 6. Coefficients
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,403	2,440		4,264	,000
	Brand Image	,968	,074	,784	13,060	,000

a. Dependent Variable: keputusan pembelian

Based on the table above, it can be concluded that the simple linear regression equation is as follows:
$$Y = 10,403 + 0,968x$$

From the above equation it can be concluded as follows: 1) Whereas the constant value is 10.403 means, if the Brand Image value is 0 then the purchase decision is 10.403. 2) The regression coefficient value of the Brand

Image variable (x_) is positive, namely 0.968. This means that every 1 unit increase in Brand Image, it will increase the purchasing decision by 0.968 units

Hypothesis Test

According to Sugiyono (2018; 223) The t test is a temporary answer to the formulation of the problem, which asks the relationship between two or more variables. Hypothesis testing design is used to determine the correlation of the two variables studied

Table 7. Hypothesis Test
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,403	2,440		4,264	,000
	Brand Image	,968	,074	,784	13,060	,000

a. Dependent Variable: Purchase Decision

In the hypothesis test (t test), first the T_ (table) is found as a comparison by: Df = n - k-1 The value of sig = 0.05 Information: n = number of samples (samples in this study were 109) k = number of independent and related variables (3) Df = 109 - 2-1 = 106 So by looking at the T_ (table) (Attached), the T_ (table) value is 1.982. Below are the results of the t test in this study. The influence of Brand Image on purchasing decisions. Hypothesis: Ho: Brand Image has no significant effect on purchasing decisions. Ha: Brand Image has a significant effect on purchasing decisions. From the output above, the T_ (count) of Brand Image is 13.060 and the significance is 0.000. So it can be concluded that the value of T_ (count)> T table (13.060> 1.982) and the significance= 0.000 (0.000<0.05) then Ho is rejected. This means that Brand Image has a significant effect on purchasing decisions..

Coefficient of Determination (R2)

The coefficient of determination (R2) is used to predict how much the contribution of the influence of the independent variable to the dependent variable. Score the coefficient of determination is between zero and one. A value close to one means the independent variables provide almost all of the information needed to predict the variation in the dependent variable. On the contrary, value The small coefficient of determination indicates the ability of the independent variable in explaining the variation in the dependent variable is very limited (Ghozali, 2018; 97)

Table 8. Model Summary
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,784[a]	,614	,611	2,26263

a. Predictors: (Constant), Brand Image

Based on the results of the calculation of the coefficient of determination using the SPSS statistical tool above, the R Square value is 0.614 or 61.4%. This shows that the contribution of Brand Image to purchasing decisions is 61.4%, while the remaining 38.6% is influenced by other factors not examined.

The discussion is carried out with the aim of discussing the condition of the research object based on the findings in the field regarding a phenomenon by describing a number of variables with respect to the problem under study. The results obtained by the author are as follows:

That the constant value in the simple regression analysis is 10.403 means, if the value of the Brand Image is 0 then the purchase decision is 10.403 and the value of the simple regression coefficient on the Brand Image variable ($x_$) is positive, namely 0.968. This means that every 1 unit increase in Brand Image will increase the purchase decision by 0.968 units. The value obtained from the $T_$ (count) Brand Image is 13.060 and the significance is 0.000. So it can be concluded that the value of $T_$ (count)> T table (13.060> 1.982) and the significance = 0.000 (0.000<0.05) then Ho is rejected. This means that Brand Image has a significant effect on purchasing decisions. obtained R Square value of 0.614 or 61.4%. This shows that the contribution of Brand Image to purchasing decisions is 61.4%.

5 CONCLUSION

Conclusion From the results of the data analysis of this study, it can be seen from the hypothesis testing which shows the value of $T_$ (count)> T table (13.060> 1.982) so that Ho is rejected and Ha is accepted is the Brand Image (x) affects the purchase decision (y). Based on the results of the calculation of the coefficient of determination using the SPSS statistical tool above, the R Square value is 0.614%. This shows that the contribution of Brand Image to purchasing decisions is 61.4%, while the remaining 38.6% is influenced by other factors not examined.

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Risk of Anchorized and Crab Processing Businesses in Fisherman in Tanjung Sebauk

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Abstract   : Tanjungpinang City is the capital of the Riau Islands Province which has good marine and fisheries potential in the fisheries sector. If the management of fisheries sector development is carried out properly, the fisheries sector can encourage economic growth and community welfare. Tanjungpinang City consists of 4 districts, namely Bukit Bestari District, East Tanjungpinang District, Tanjungpinang Kota District, and West Tanjungpinang District. The city's Tanjungpinang sub-district consists of 4 sub-districts, namely Tanjungpinang Kota Village, Penyengat Village, Kampong Bugis Village, and Senggarang Village. Population is a generalization area consisting of objects / subjects that have a certain quantity and characteristics that are determined by the researcher for study and then draw conclusions. The population in this study were all anchovy fishermen in Tanjung Sebauk, Senggarang Village, Senggarang City District, totaling 9 fishermen. The sampling technique in this study used a saturated sampling technique. Saturated sampling is a sampling technique when all members of the population are used as samples. This is often done when the population is relatively small, less than 30 people, or if the study wants to make very small error generalizations.

1   INTRODUCTION

Tanjung Sebauk is located in Senggarang Village, Tanjungpinang City District. Most of the people in Tanjung Sebauk make a living as anchovy fishermen. Crab with kelong fishing gear. This kelong catching tool is installed in the middle of the coast, the material for making kelong in Tanjung Sebauk is made of wood which is designed and the bottom is from a drum. The costs incurred for making kelong are quite large. In this business of anchovy management, people who make a living as anchovy fishermen always try to make their business a large income (profit). This anchovy management business activity has been going on for about 2 years. When managing an anchovy business there are risks faced by fishermen. Risk becomes an obstacle in any anchovy processing business. The risk that arises is due to the dependence of fishermen's activities on nature, which causes uncertainty in both climate and prices. Climate uncertainty caused by high rainfall can make fishermen ineffective in drying their catch. Anchovies that are not dried in the sun directly or stored in the refrigerator can reduce the quality of the anchovies or cause spoilage. And during the north wind season, fishermen do not go to sea to catch anchovies and crabs.

The risks borne by business actors are divided into two types, namely production risk and price risk, production risk caused by climate uncertainty, and cost technical factors that are beyond fishermen's control. Meanwhile, price risk is caused by the uncertainty of the selling price of the product which is determined by the forces of supply and demand in the market. Given this risk, anchovies entrepreneur must make decisions in running their business. Anchovies business managers need to know costs, revenues, and profits in order to make the right decisions. So that this anchovy processing business can continue to produce. Therefore, it is necessary to carry out a business risk analysis.

2 LITERATURE REVIEW

Risk

Risk is the uncertainty about loss or damage. Companies face many risks. Two kinds of risks are faced by companies, namely speculative risk and pure risk. In the case of speculative risk, the company or individual has the opportunity to gain or suffer losses. Pure risk offers only an alternative: loss. Risk is a part of life. However people have several ways to anticipate it. One of them is to avoid risks or stay away from situations that can present risks (Machfoedz, 2007). Risk is a combination of the likelihood and severity of an event (Ramli, 2010: 15).

Costs

Cost has two definitions, namely a broad and narrow understanding. Cost in a broad sense is the sacrifice of economic resources measured in units of money in an effort to get something to achieve certain goals, whether it has already happened or has just been planned (Sujarweni, 2018: 9). Accounting defines costs as resources that are sacrificed or released to achieve certain goals (Charles T. Horngren, 2006: 31).

Fixed Costs

Fixed costs are costs whose total amount remains within the range of a certain volume of activities (Mulyadi, 2014: 16). Fixed costs are costs that are constant in total for a scale of activity and within a certain period of time (Harnanto, 2017).

Variable Costs

Variable costs are costs whose total amount changes in proportion to changes in the volume of activities (Mulyadi, 2014: 16). Variable costs are costs which in total vary proportionally with changes in the volume of activities (Harnanto, 2017: 43).

Advantages

Profit is the difference between revenue and the total cost required from the production process of marketing a product. Profit (profit) is an income that comes from economic activities that can be consumed in a period without reducing the integrity of previously owned capital (Zakita, 2018).

Income

According to PSAK No. 23 revised 2018, income is the gross inflow of economic benefits arising from the normal activities of the entity during a period if these inflows result in an increase in equity that does not come from an investor's contribution. Revenue is the amount charged to subscribers for goods and services sold. Income can also be defined as the gross increase in capital (usually through the receipt of an asset from a subscription) that comes from goods and services sold (S.R, 2009: 54).

Fishermen

According to Helena Tatcher Pakpahan (2006) fishermen generally consist of people with relatively low education and poor lives. They work for skippers who have boats and fishing gear sufficient to catch fish in the sea. Activities are determined by nature and the environment (Fahlevi, 2020).

FRAMEWORK

The framework is made to facilitate the research process because it includes the objectives of the research itself. The research framework regarding this research is as follows:

```
        ┌─────────────────────────┐
        │ Fish Processing Business │
        └─────────────────────────┘
                    │
                    ▼
            ┌────────────────────┐
            │ Production Process │
            └────────────────────┘
```
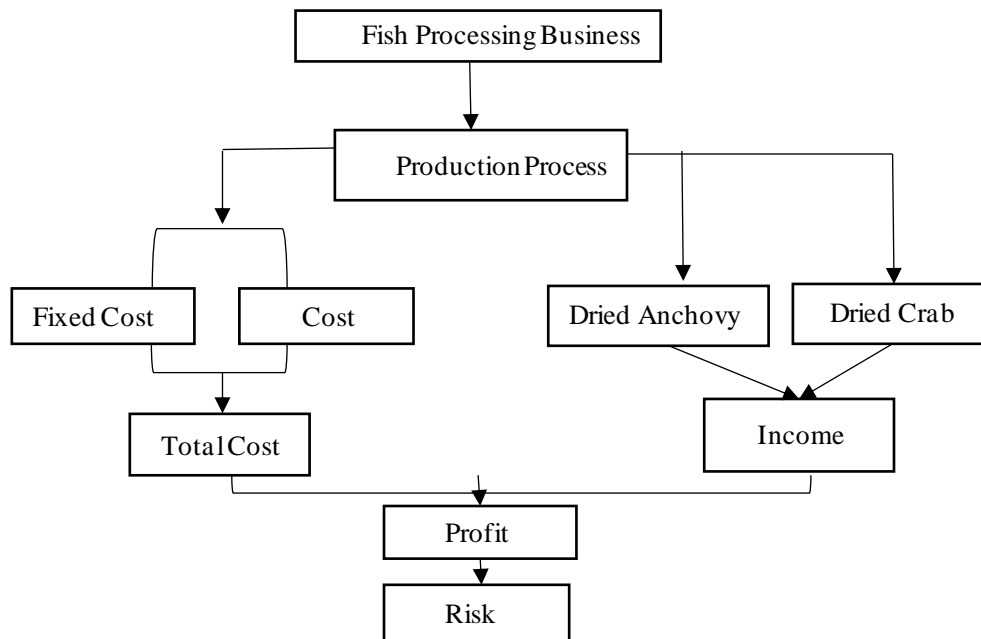

Figure 1. Framework

3   METHODOLOGY

Object and Scope of Research

This research is located in Tanjung Sebauk, Senggarang Village, Tanjungpinang City District. This research was conducted by a business engaged in anchovy processing which has been running for two years. This study aims to analyze the income and risk level of anchovies processing business obtained from the interviews.

Research Methods

The method used in this research is quantitative descriptive method. Descriptive data are generally collected through interview or observation surveys.

Data Collection Methods

The data collection used in this study are as follows:

A. Secondary Data

Soeharto (1999: 84), states that secondary data is data whose collection, recording and determination of specifications is not carried out by the user but by other parties. In this study, secondary data were obtained from books that support research, library reports, data accessed from government agencies and others concerning research studies.

B. Primary Data

Primary data in this study were obtained from the results of direct observations on business activities, interviews with anchovy fishermen, such as income from anchovy business, costs incurred and other information about anchovy business, as well as distributing questionnaires to respondents.

C. Observation

Hartono (2017: 109) states that observation is a technique or approach to getting primary data by directly observing the data object. Observations made in this study were direct observations on the object of research, namely anchovy fishermen.

D. Interview

Hartono (2017: 114), argues that interviewing is a two-way communication to get data from respondents. The interviews conducted in this study were to communicate between researchers and anchovy fishermen in Tanjung Sebauk, Senggarang Village, Senggarang City District.

E. Questionnaire

The questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer (Sugiyono, 2017: 142). In this study, questionnaires were used to obtain data through questions or written statements given to anchovy fishermen in Tanjung Sebauk, Senggarang Village, Senggarang City District.

Population and Sample Determination Techniques

A. Population

Sugiyono (2017: 80), defines that population is a generalization area consisting of objects / subjects that have certain quantities and characteristics that are determined by researchers to be studied and then draw conclusions. The population in this study were all anchovy fishermen in Tanjung Sebauk, Senggarang Village, Senggarang City District, totaling 9 fishermen.

B. Sample

Sugiyono (2017: 81), defines the sample as part of the number and characteristics of the population. The sampling technique in this study used a saturated sampling technique. Saturated sampling is a sampling technique when all members of the population are used as samples. This is often done when the population is relatively small, less than 30 people, or if the study wants to make very small error generalizations.

Method of Analysis

Knowing the costs, revenues and profits of the salted fish processing business in Tanjung Sebauk.

A. Costs

According to (Adi, 2011) in (Tsalis Kurniawan Husain, 2016) to find out the total cost mathematically can be calculated by the following formula:

$$TC=TFC+TVC$$

Information:

TC = total cost of blackfish processing business (rupiah)

TFC = total fixed costs of blackfish processing business (rupiah)

TVC = total variable cost of the blackfish processing business (rupiah)

B. Income

According to (Magdalena Yoesran, 2015) to find out the amount of income can be found by the formula:

$$TR=Q\times P$$

Information:

TR = total income of anchovies processing business (rupiah)

Q = amount of anchovy production (kilograms)

P = price of anchovy (ruiah)

C. Advantages

According to (Magdalena Yoesran, 2015) to find out the amount of profit can be found by the formula:

$$NP=TR-TC$$

Information:

NP = business profit (rupiah)

TR = total income of anchovy business (rupiah)

TC = total cost of anchovies processing business (rupiah)

D. Risk

According to (Sari, 2011) risk can be calculated statistically, namely by using a measure of variance or standard deviation, which is mathematically formulated as follows:

$$V = \sqrt{\frac{\Sigma(Ei - E)^2}{(n - 1)}}$$

Information:

V = standard savings of anchovy processing business

Ei = profits from anchovies processing business received by producers (rupiah)

E = average profit of anchovies processing business (rupiah)

n = number of anchovy producers (people)

The relationship between standard deviation and average profit is measured by the coefficient of variation (CV) and the lower profit limit (L).

CV = V / E

Information:

CV = coefficient of variation in anchovy processing business

V = standard savings of anchovy processing business (rupiah)

E = average profit of anchovies processing business (rupiah)

The greater the coefficient of variation indicates that the risk that must be borne by the producer is greater than the profit.

The lower profit limit (L) shows the lowest nominal value that is possible to be received by the producer. The formula for the lower profit limit is:

L = E-2V

Information:

L = lower profit limit of anchovy processing business (rupiah)

E = average profit of anchovies processing business (rupiah)

V = standard deviation of anchovy processing business (rupiah)

If the value of L ≥ 0, the producer will not experience a loss. Conversely, if the value of L < 0, it can be concluded that in every production process there are opportunities for losses to be experienced by producers.

4 FINDINGS AND DISCUSSION

Overview

The research location which becomes the object of the researcher is located in Tanjung Sebauk, Senggarang Village, Tanjungpinang City District. The Tanjung Sebauk area is part of the Senggarang Village, Tanjungpinang City District. The village of Tanjung Sebauk is geographically located at the position 104˚25'10 "BT - 104˚23'45" East Longitude and 0˚58'25 "LU - 0˚59'44" LU. Administratively, the village of Tanjung Sebauk is located in the area of Senggarang Village, Tanjung Pinang District, Riau Islands Province. The sebauk cape area is administratively limited by:

- In the north, it is bordered by Bintan Regency Government
- To the south by the village of Senggarang Besar
- To the west is bordered by Cape Geliga
- The east is bordered by the central Senggarang.

The area of Tanjung Sebauk Village is 6 Km². The land area is divided into several uses, such as for farming, fisheries, mining / excavation, public facilities, housing, school activities and forests. The majority of Tanjung Sebauk residents work as fishermen.

1. Climate conditions

Tanjung Sebauk is located in Senggarang Village, Tanjungpinang City District, which has a tropical climate with two seasons, namely dry and rainy. Apart from the dry and rainy seasons, there are wind speeds which can be seen from table 1.

Table 1. Number of Rainy Days, Sun irradiation and wind speed in Tanjungpinang

Month	Number of days	Radiation	2019	
	Rain	Sun	Wind Speed (m / s)	
2019	2019	(Percent)	Average	Maximum
January	5	65	4	9
February	4	84	4	9
March	5	74	3	8
April	17	49	3	11
May	20	50	3	12
June	22	40	3	14
July	9	71	4	10
August	2	80	4	11
September	6	70	4	10
October	22	52	3	8
November	17	44	3	9
December	21	34	3	11

Based on table 1 it is known that the highest number of rainy days occurred in June and October with 22 rainy days, while the lowest number of rainy days occurred in August with 2 rainy days. The number of rainy days greatly affects the availability of raw materials and the results of the anchovy processing business. If a high rainy day is followed by strong winds, fishermen do not dare to go to sea so that the availability of raw anchovies decreases or even fish is not available at all. The high number of rainy days can also affect the drying process of anchovy, where the drying time for salted fish is long and the production of anchovy is at risk of rot.

2. Identity of Respondents

The identity of the respondent is a general description of the respondent's background. Respondents in this study are anchovy producers who are active in running anchovies processing business in Tanjung Sebauk. The identities of the respondents studied included the age of the respondents, the education of the respondents, and the length of time the anchovy processing business was established.

a. Respondent Age

Apart from the amount of raw material, age can also affect the yield and amount of production. Fishermen who are included in the productive age are likely to be able to produce more anchovy catch and higher income. Based on the research conducted, data obtained from anchovy fishermen based on age groups can be seen in the table below:

Table 2. Anchovy Fishermen by Age Group

No	Age	Total (People)	Percentage
1	20-30	2	22%
2	31-40	3	33%
3	41-50	3	33%
4	>51	1	11%
	Total	9	100

Based on Table 2, it is known that 88.88% of the anchovy processing business is run by fishermen who are still of working or productive age. In the productive age, fishermen in anchovies processing business have the opportunity to be developed with the assumption that entrepreneurs who have the ability to absorb business information are better than those outside the productive age.

b. Respondent Education

Education has an important role in supporting knowledge and also influencing the mindset in running a business and absorbing the latest information that can be applied to improve anchovies processing business.

Table 3. Education of Anchovy Processing Business in Tanjung Sebauk, Senggarang Village, Tanjungpinang City District

Last Education	Total (People)	Percentage
No School	0	0
Primary School	4	44%
Junior High	3	33%
High School	1	11%
College	1	11%
Total	9	100

c. Length of Business

Experience in opening a business can be seen from how long the business has been run by the fishermen in the anchovy processing business. Based on the length of business run by fishermen, the anchovy processing business is seen in the table below.

Table 4. Duration of Anchovy Processing Business in Tanjung Sebauk, Senggarang Village, Tanjungpinang City District

Length of Business (Years)	Total (People)	Percentage
2	1	11%
3	2	22%
4	4	44%
5	2	22%
Total	9	100

Based on table 4, it can be seen that this anchovy processing business has been running for 2-5 years. The length of the business is calculated from the start of the business.

3. Anchovy Processing Business Equipment

The equipment used in the anchovy production process includes the following:

a) Kelong

Kelong is the main tool and supporting tool in the process of catching anchovy. Because the processing of anchovy is almost done on a kelong. From the process of catching, washing, filtering and boiling. The process is carried out on top of the kelong in order to minimize damage or spoilage and maintain the quality of the fresh anchovy. Without kelong the production process cannot happen. The main ingredients used in the manufacture of kelong are wood, nets and drums which are assembled in the shape of a floating house.

b) Generator Engine

The generator engine used by fishermen as a source of electricity to turn on illuminates the kelong because the fishing process is carried out at night.

c) Pompong

Pompons are also included as tools that are no less important in the anchovy production process. The pompong serves to attract kelong to the middle of the sea where anchovies are located. And another tool so that the pompons can be run is using the robin machine.

d) Lights

The lights are used to illuminate the kelong and not only to light the kelong, they are also used to lure anchovy into the net traps. Because the anchovies will follow and gather under the lights that are visible from above the surface that enters the water.

e) Anchors

The anchor is used to hold the kelong on the seabed from the waves so that it is not carried away or carried away by the waves.

f) Stove

This tool is used for the process of boiling fresh anchovy from the catch. The stove used by fishermen is a gas stove that is faster and easier to use.

g) Pans

The pot is a tool used for containers during the washing and boiling process of anchovy after cleaning.

h) Ancak

Ancak is a wadang made of woven wood used to scoop anchovies from the net, wash and drain the anchovy after boiling it.

i) Dry in the sun

This tool is used for a container when drying anchovies in the sun, this tool is made of wood and a rectangular net.

4. Process of Anchovy Production

The production activities of the anchovy processing business in Tanjung Sebauk can be carried out every day or only 5-6 days in 1 week if the weather is good and it can be 1-3 days in 1 week or it does not fall at all when the weather is not supportive. The main raw material in anchovies processing business is fresh anchovy obtained from the catch. The fish that must be used must be freshly caught anchovies directly processed on the kelong because this will affect the quality of anchovy production. And the drying process of anchovy is still very traditional, namely using heat from the sun. The following ingredients must be prepared before the production process is carried out:

a) Raw materials

The main raw material of this processing is fresh anchovy which is obtained directly from the catch that is done by yourself.

b) Salt

Salt is a supporting ingredient in anchovy processing. Salt is added during the boiling process. The salt used is kilo coarse salt. The salt is bought in a local stall that provides salt.

The steps in the anchovy processing production process can be described as follows:

1) Fresh anchovy from the direct catch is sorted according to the type of fish and its size.

2) The fresh anchovies that have been sorted are washed so that the anchovy is clean and the washing uses sea water. Then the fish is drained.

3) The next process after draining the fish is put into boiled water first, then add the salt. Boiling is done 2-5 minutes. Ripe anchovies can be seen when the boiled fish rises to the surface and then drains it, the heat from boiling decreases.

Furthermore, the fish that has been drained are properly laid out on a dry sack for the drying or drying process. And dried under the hot sun for 7-10 hours or until the anchovies are dry depending on weather conditions.

Cost Analysis

In the production process, anchovy entrepreneurs spend costs during production activities. Production costs consist of fixed and variable costs.

Fixed Costs

Fixed costs are costs whose total amount remains within the range of a certain volume of activities (Mulyadi, 2014: 16). Fixed costs in the anchovy processing business in Tanjung Sebauk include depreciation costs and maintenance costs. Fixed costs of anchovies processing business can be seen in the table below:

Table 5. Applied Costs of Each Anchovy Processing Business in Tanjung Sebauk.

RES.	Type of Fee	Repair	Maintenance costs	
			Per year	
1	Cost of depreciation		Rp	6,045,000
	Kelong building	Repairs twice a year	Rp	350,000
	Ship / Pompong	Repair pompong 2x a year	Rp	500,000
	Stove	Repair of damaged stoves	Rp	260,000
	Generator	Generator Engine Repair	Rp	880,000
	Net	Net Repair	Rp	200,000
Total Fixed Costs			Rp	8,235,000

RES.	Type of Fee	Repair	Maintenance costs	
			Per year	
2	Cost of depreciation		Rp	3,322,667
	Kelong building	Repairs twice a year	Rp	400,000
	Ship / Pompong	Repair pompong 2x a year	Rp	700,000
	Stove	Repair of damaged stoves	Rp	500,000
	Generator	Generator Engine Repair	Rp	1,000,000
	Net	Net Repair	Rp	200,000
Total Fixed Costs				

RES.	Type of Fee	Repair	Maintenance costs	
			Per year	
3	Cost of depreciation		Rp	6,676,667
	Kelong building	Repairs twice a year	Rp	600,000
	Ship / Pompong	Repair pompong 2x a year	Rp	500,000
	Stove	Repair of damaged stoves	Rp	150,000
	Generator	Generator Engine Repair	Rp	300,000
	Net	Net Repair	Rp	150,000
Total Fixed Costs				

RES.	Type of Fee	Repair	Maintenance costs	
			Per year	
4	Cost of depreciation		Rp	5,064,167
	Kelong building	Repairs twice a year	Rp	600,000
	Ship / Pompong	Repair pompong 2x a year	Rp	700,000

	Stove	Repair of damaged stoves	Rp	100,000
	Generator	Generator Engine Repair	Rp	300,000
	Net	Net Repair	Rp	200,000
Total Fixed Costs				

RES.	Type of Fee	Repair	Maintenance costs	
			Per year	
5	Cost of depreciation		Rp	4,948,333
	Kelong building	Repairs twice a year	Rp	780,000
	Ship / Pompong	Repair pompong 2x a year	Rp	100,000
	Stove	Repair of damaged stoves	Rp	1,200,000
	Generator	Generator Engine Repair	Rp	100,000
Total Fixed Costs			Net	

RES.	Type of Fee	Repair	Maintenance costs	
			Per year	
6	Cost of depreciation		Rp	5,130,333
	Kelong building	Repairs twice a year	Rp	500,000
	Ship / Pompong	Repair pompong 2x a year	Rp	400,000
	Stove	Repair of damaged stoves	Rp	50,000
	Generator	Generator Engine Repair	Rp	1,000,000
	Type of Fee	Repair	Rp	100,000
Total Fixed Costs			Rp	7,180,333

RES.	Type of Fee	Repair	Maintenance costs	
			Per year	
7	Cost of depreciation		Rp	7,126,667
	Kelong building	Repairs twice a year	Rp	600,000
	Ship / Pompong	Repair pompong 2x a year	Rp	300,000
	Stove	Repair of damaged stoves	Rp	-
	Generator	Generator Engine Repair	Rp	900,000
	Type of Fee	Repair	Rp	300,000
Total Fixed Costs			Rp	9,226,667

RES.	Type of Fee	Repair	Maintenance costs	
			Per year	
8	Cost of depreciation		Rp	4,108,333
	Kelong building	Repairs twice a year	Rp	800,000
	Ship / Pompong	Repair pompong 2x a year	Rp	350,000
	Stove	Repair of damaged stoves	Rp	-
	Generator	Generator Engine Repair	Rp	700,000

RES.	Type of Fee	Repair		
	Type of Fee	Repair	Rp	300,000
	Total Fixed Costs		Total Fixed Costs	
			Maintenance costs	
			Per year	
9	Cost of depreciation		Rp	6,530,000
	Kelong building	Repairs twice a year	Rp	800,000
	Ship / Pompong	Repair pompong 2x a year	Rp	700,000
	Stove	Repair of damaged stoves	Rp	70,000
	Generator	Generator Engine Repair	Rp	1,000,000
	Type of Fee	Repair	Rp	250,000
	Total Fixed Costs		Rp	9,350,000

5 CONCLUSION

Based on the results of cost analysis, income analysis, profit analysis and risk analysis of anchovy fishing using kelong in Tanjung Sebauk, Senggarang Village, Tanjungpinang Kota District, from this research it can be concluded that: Anchovies processing business in Tanjung Sebauk is a family business and a relatively recent business with an average yearly profit of IDR 15,707,981 / year. From the calculation of the profit and risk analysis, the risk level of anchovies processing business in Tanjung Sebauk is very small due to losses. It is known from the standard deviation of Rp. 1,143,934 / year. The coefficient of variation (CV) obtained is 0.073. CV value <0.5 (0.073 <0.5). And the lower limit of profit (L)> 0 (0.073> 0). The analysis results show that the processor will not experience a loss from each production process carried out.

For the government, it should pay attention to the provision of production facilities, especially the manufacture of ovens for the drying process of anchovy so that this anchovy processing business can run even better.

For further researchers, it is suggested to expand the sample and location that is not only focused on the Tanjung Sebauk area.

And this study only uses cost analysis, income analysis, profit analysis and risk analysis. It is suggested for further researchers to add other analytical methods.

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The Effect of Hotel Tax, Restaurant Tax, Eentertaiment Tax and The Number of Tourists on Locally-Generated Revenue at Bintan Districts

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Abstract : The purpose of this study was to examine the effect of hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists on local revenue in Bintan Regency in 2015-2018. This type of research is descriptive, the type of data obtained is secondary data in the form of time series data with data collection techniques in the form of observation and literature study techniques. The data analysis method used in this research is the classical assumption test and hypothesis testing. The results of this study indicate that (1) hotel taxes have an effect on local revenue because tcount 2,240> ttable 2,01669 and a significance value of 0.030> 0.05. (2) restaurant tax has no effect on local revenue because tcount 0.090 <ttable 2.01669 and a significance value of 0.929 <0.05. (3) entertainment tax has no effect on local revenue because tcount 1 -1.833 <ttable 2.01669 and a significance value of 0.074> 0.05. (4) the number of tourists has an effect on local revenue because tcount 2.043 <ttable 2.01669 and a significance value of 0.047> 0.05. (5) hotel tax, restaurant tax, and entertainment tax have a simultaneous effect on local revenue because Fcount is 6.074> Ftable 2.82 and a significance value of 0.001 <0.05.

1   INTRODUCTION

Regional autonomy was enforced in Indonesia since January 1, 2001. With autonomy, regions are spurred to be able to move to seek sources of regional income that can support regional expenditure financing. Regional autonomy is the authority of an autonomous region to regulate and manage the interests of the community, in accordance with laws. The central government gives confidence to regional governments to regulate their respective regions in utilizing equitable resources and balancing central and regional finances. Along with the implementation of regional autonomy, local governments need information about the potential revenue that the region has.

Original regional income (PAD) which consists of receiving local taxes, levies, proceeds from the management of separated regional property, and other legal regional income.

Table 1. Target and Realization of Original Regional Revenue in Bintan Regency

Year	Target	Realization
2015	176.628.479.855,00	177.688.655.378,12
2016	184.817.770.453,00	197.157.210.187,78
2017	169.757.056.725,00	191.299.539.912,46
2018	202.590.820.000,00	220.965.788.506,60

The Revenue Revenue of Bintan Regency from the 2015-2018 fiscal year tends to fluctuate, this can be seen in table 1.1. The higher the role of local revenue, the higher the revenue received by the region, this reflects the level of success achieved by the region in financing government administration and development. Local government revenue used to finance development comes from several sources, one of which is local taxes, such as the multisectoral tourism sector including hotels, restaurants, tourism and travel businesses, training and transportation. Tourism is one of the development sectors and sectors that receive top priority in improving the economic structure of a region, and can increase independence and competitiveness. The development of tourism has an impact on the economic growth of the community, one of which is the impact of tourism on local income. Tourism activity is one of the sectors that plays a role in the development process and regional development.

The progress of the tourism industry is very dependent on the number of tourists who come, because it must be supported by increasing the use of tourist destinations so that the tourism sector will develop properly. The number of tourists is the total number of domestic and foreign tourists who come to visit a place that is not their place of residence for the purpose of having a vacation. For tourists who come from various regions and abroad, lodging, hotels, or inns have been provided for visitors who want to stay overnight.

The role of tourism in hotels and restaurants is of course interrelated as seen from the trips of tourists which have more than one destination, so that they need facilities to rest and stay overnight, not only that tourists on their journey need a place to stay, of course they need a place to provide food and drinks, one of which is a restaurant. For tourists who stay for a long time, of course, they need a place of entertainment, be it a place for games, movie shows, spas, art performances, and the like that can be enjoyed and cause pleasure for everyone in any form, where the use of facilities is used for organizing shows and public crowds.

2   LITERATURE REVIEW

Local Own Revenue

Original regional income is all regional revenue that comes from the original source of the regional economy. The higher the role of local revenue, the higher the revenue received by the region, this reflects the level of success achieved by the region in financing government administration and development. Local government revenue used to finance development comes from several sources, one of which is local taxes, such as the multisectoral tourism sector, including hotels, restaurants, tourism and travel businesses, training and transportation.

Local Tax

Regional taxes, namely local government revenues derived from local taxes consisting of provincial government local taxes and district / city government regional taxes. Provincial government local taxes are taxes managed by the provincial government, for example motor vehicle tax, surface water tax, motor vehicle name transfer, motor vehicle fuel tax and cigarette tax.

According to Law Number 28 of 2009, local taxes are defined as compulsory contributions to regions owed by private persons or entities that are compelling under the Law, without receiving direct compensation and used to finance regional government administration and regional development.

Regency / City Tax, which consists of:

1. Hotel Tax
2. Restaurant Tax
3. Entertainment Tax
4. Advertisement Tax
5. Street Lighting Tax
6. Tax on Non-Metal Minerals and Rock Materials
7. Parking Tax
8. Groundwater Tax
9. Swallow's Nest Tax
10. Rural and Urban Land and Building Tax; and
11. Fees for Acquisition of Rights on Land and Buildings

Regional Retribution

In the Regional Regulation of Bintan Regency Number 5 of 2011, it is stated that retribution is a regional levy as payment for services or the granting of certain permits specifically provided and / or given by local governments for the benefit of individuals or entities.

The difference between local tax revenue and local levies is that tax service levies are carried out indirectly, while the levies are direct and tangible to individuals and the levy payer will receive direct compensation from the levies he pays.

Regional levies are grouped into three based on Law Number 28 of 2009, namely:
1. Public Service Retribution
The object of public service retribution is services provided or provided by local governments for purposes of interest and benefit and can be enjoyed by individuals or entities. Services that do not include public services are general government affairs services.
2. Business Services Retribution
The object of business service levies is services provided or provided by the government by adhering to commercial principles which include services using / utilizing regional assets that have not been utilized optimally, and / or services by local governments as long as they have not been provided adequately by the private sector.
3. Certain Permits Retribution
The object of certain licensing levies is certain licensing services by the regional government for private persons or agencies intended for the development, regulation, control and supervision of space utilization activities, use of natural resources, goods, infrastructure, facilities or certain facilities to protect public interests and preserving the environment.

Proceeds from the Management of Separated Regional Assets
The results of separated wealth management are regional revenues from the management of separated regional assets. The types of management of separated regional assets are specified according to the object of income which includes:
    a. Share of return on equity participation in regional owned companies / BUMD.
    b. Share of return on equity participation in state-owned companies / BUMN.
    c. Share of profit on equity participation in privately owned companies or community business groups.
    4) Other Legitimate Original Regional Revenue.

According to Law Number 33 of 2004 Article 6 concerning Financial Balance between the Central and Regional Governments, legal PAD includes unspecified proceeds from the sale of regional assets, current accounts, interest income, gains on the difference in the rupiah exchange rate against foreign currencies, and commissions. discount, or other forms of sales and / or procurement of goods and / or services by regions.

Hotel Tax
In the Bintan Regency Regional Regulation Number 1 of 2011 concerning Regional Taxes. Hotel is a facility for providing lodging / resort services including other related services for a fee, which includes motels, inns, tourism huts, guesthouses, lodging houses and the like and boarding houses with more than 10 (ten) rooms. Hotel tax is a tax on services provided by hotels that is collected by local governments. Based on Law Number 28 of 2009 Hotel Tax is regulated in articles 32 to 36.

Restaurant Tax
Based on Bintan Regency Regional Regulation Number 1 of 2011 concerning Regional Taxes. Restaurant is a facility for providing free food and / or drinks, which includes restaurants, cafeterias / pujasera, canteens, stalls, bars, and the like, including catering / catering services and the like. Restaurant tax is a tax collected by local governments on services provided by restaurants. Certain restaurants can be exempted if the restaurant's income is less than the limit set by each region. Based on Law Number 28 Year 2009 Restaurant Tax is described in articles 37 to 41.

Restaurant is a place or building that is commercially organized which provides good service to all its guests in the form of food and / or drinks. Restaurants are located in a hotel, office or factory, and can also stand alone. The purpose of the restaurant is for business or profit and also to give guests satisfaction.

Number of Tourists

The development of the tourism industry in a region depends on the number of tourists. One indicator to measure the success of the tourism industry which can have an impact on local government and society is the number of tourist visits.

The number of tourists is the total number of foreign and domestic tourists who come to visit a place that is not their area of residence for the purpose of having a vacation. Foreign tourists are visitors who visit a country outside their residence, driven by one or more needs without the intention of earning income from the place visited and the length of visit does not exceed 12 (twelve) months, while domestic tourists are domestic tourists. Tourists can have a positive effect on the economic side starting from foreign exchange income, business income or tourism business, employment, healthy foreign trade balance, and government revenue through taxes that must be paid.
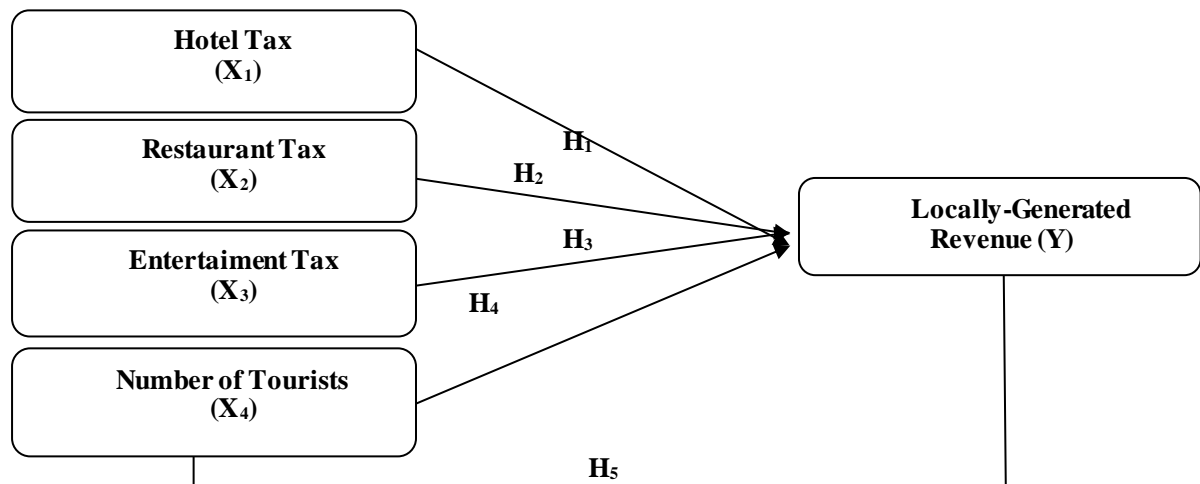
Framework

Figure 1. Conceptual Framework

3   METHODOLOGY

This type of research is descriptive, this study aims to describe an object or activity that concerns the researcher. The type of data obtained in this study is secondary data in the form of time series data, with an observation period of 2015-2018. Secondary data, namely data obtained indirectly, usually in the form of documents, notes, books and research reports as well as other supporting data sources (Darmawan, 2014: 13).

Data Collection Method
a) Observation Technique
This data collection technique is in the form of documents, reports, and books by viewing, recording, analyzing secondary data obtained from government agencies or agencies containing hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists in Bintan Regency starting from the year 2015 to 2018.
b) Library Engineering
This data collection technique is by reading and searching for books or other written sources relevant to the research title to be used.

Population
The population is the whole subject or totality of research subjects that can be people, objects, or something that can be obtained and / or can provide research information (data) (Arifin, 2017: 7). In this study, the population consists of hotel tax, restaurant tax, entertainment tax, and data on the number of tourists which are components of local revenue issued by the Bintan Regency Regional Tax and Retribution Management Agency from 2015-2018.

Sample

The sample is part of the population that is of concern. The sample represents the population that will reveal the overall result of the observed symptoms. The sampling method in this research is saturated sampling method. Saturated sampling is a sampling technique used in a population where all members are used as samples (Arifin, 2017: 10). The data used as research samples are hotel tax data, restaurant tax, entertainment tax, and data on the number of tourists as many as 48 data obtained from 12 months multiplied by 4 research periods.

Data analysis method

The data that has been obtained are then processed using the SPSS program to determine the research results. Researchers analyzed how the effect of hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists on local revenue. The data analysis in this study is detailed as follows:

a) Descriptive Statistical Test

Descriptive statistics provide a description or description of data seen from the average (mean), standard deviation, maximum, and minimum values (Ghozali, 2013: 19). From this descriptive statistical test, it can be seen that the average (mean), standard deviation, maximum, and minimum values of each research variable.

b) Classic Assumption Test

After knowing the value of the X and Y variables, then the data processing is carried out using analysis techniques and research variables. To use the classic assumption test that must be met, they are:

c) Normality Test

The normality test aims to test whether the regression model, the independent variable, the dependent variable or both have a normal distribution or not. A good regression model is to have a normal data distribution or close to normal. There are two ways to detect whether the residuals are normally distributed or not, namely by using graphic analysis or by using statistical tests (Ghozali, 2013: 160).

If significant> 0.05 means that the data is normally distributed and Ha is accepted, Ho is rejected and if the significance <0.05 means that the data is not normally distributed and Ha is rejected, Ho is accepted.

d) Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables or the independent variables (Ghozali, 2013: 105). A good regression model should not have a correlation between the independent variables.

According to Ghozali (2013: 105), to detect the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and the opposite of variance inflation factor (VIP). The value commonly used to indicate that multicollinearity does not occur is a tolerance value ≥ 0.10 or equal to the VIF value ≤ 10.00.

e) Autocorrelation Test

The autocorrelation test aims to test whether in the linear regression model there is a correlation between the confounding error in period t and the confounding error in the previous t-1 period (Ghozali, 2013: 110). Autocorrelation problems arise because the residuals are not independent from one observation to another. In this study, the autocorrelation test was performed using the Durbin-Watson test (DW Test) to detect the presence or absence of a correlation. In general, decision making can be made with the following references:

1. If d is less than dL or greater than (4-dL) then the null hypothesis is rejected, there is autocorrelation.
2. If d lies between dU and (4-dU), then the null hypothesis is accepted, there is no autocorrelation.
3. If d lies between dL and dU or between (4-dU) and (4-dL), it will not produce a definite conclusion.

f) Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. A good regression model is not heteroscedasticity. (Ghozali, 2013: 139). One way to detect the presence or absence of heteroscedasticity is to test the Spearman's rho correlation coefficient by looking at the level of significance. A good regression model does not contain heteroscedasticity if the level of significance is above the 5% confidence level (Ghozali, 2013: 143).

g) Multiple Linear Regression Analysis Test

Multiple linear regression analysis is used to measure the effect of more than one independent variable on the dependent variable, namely the effect of hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists on local revenue. Multiple linear regression analysis can be calculated using the following formula:

$$Y = a + \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4 + e$$

Where the information from the formula above is as follows:
Y = Original Local Income
a = Constant
β1, β2, β3, β4 = Regression Coefficient X1 = Hotel Tax
X2 = Restaurant Tax
X3 = Entertainment Tax
X4 = Number of Travelers
e = Error
c) Hypothesis Testing
Simultaneous Significance Test (F-Test)
     The f-test basically shows whether all the independent or free variables included in the model have a simultaneous influence on the dependent or dependent variable (Ghozali, 2013: 98). The significance level used is 5%, with a level of confidence of 95% (σ = 0.05) and the degree of freedom of the numerator (k-1) and the denominator (n-k), where (n) is the number of observations and (k) is the number of variables. The hypothesis to be tested is as follows:

Ha = all independent variables simultaneously influence the dependent variable.
Ho = not all independent variables simultaneously influence the dependent variable.
     This test is carried out by comparing the significance between Fcount and Ftable with the following conditions:
     If Fcount > Ftable, then Ha is accepted and Ho is rejected for σ = 5%. If Fcount < Ftable, then Ha is rejected and Ho is accepted for σ = 5%.
     Test of Significance of Individual Parameters (t-test)
     The t-test basically shows how far the influence of one explanatory or independent variable individually in explaining the variation of the independent variable (Ghozali, 2013: 98). The significance level is 5%, with a level of confidence of 95%, and the degree of freedom (n-k-1), where (n) is the number of observations and (k) is the number of variables. The hypothesis to be tested is as follows:

Ha = all independent variables partially influence the dependent variable.
Ho = not all independent variables partially influence the dependent variable.
     This test is done by comparing the significance of t count with t table with the provisions, if t count < t table or -thitung > -table then Ho is accepted and Ha is rejected for σ = 5%, and if t count > t table or -thitung < -table then Ho is rejected and Ha accepted for σ = 5%.

Coefficient of Determination (R²)
     The coefficient of determination (R2) measures how far the model's ability to explain the variation in the dependent variable. The value for the coefficient of determination is between zero and one ($0 \le R^2 \le 1$). When the R² value is small, it means that the ability of the independent variables to explain the variation in the dependent variable is very limited. If the value is close to one, it means that the dependent variables provide almost all the information needed to predict variations in the dependent variable (Ghozali, 2013: 97).
     In this test, the coefficient of determination is seen from the adjusted R2 to evaluate which is the best regression model. The adjusted R2 value can fluctuate if one independent variable is added to the model. Meanwhile, if you look at the coefficient of determination R2, for each additional one independent variable, R2 must increase regardless of whether the variable has a significant effect on the independent variable (Ghozali, 2013: 97).

4   FINDINGS AND DISCUSSION

Descriptive Statistical Analysis Test Results

Descriptive statistical results are data processing for the purpose of describing or providing an overview of the object under study through sample or population data. The results of the descriptive statistical test can be seen in table 2 below:

Table 2. Descriptive Statistical Analysis Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
PH	48	2876178220.00	10701843922.00	6506220887.0081	1848066151.65471
PR	48	1589144949.00	4461165810.00	2572843911.3890	668923520.88249
PHB	48	95014971.00	377163187.90	193569380.2581	63307046.00633
JW	48	19333	61258	31258.44	10170.643
PAD	48	9251834317.00	32307533268.64	16398149874.6867	5784147198.28795
Valid N (listwise)	48				

Based on the descriptive statistical table above, it shows that the amount of data used in this study was 48 data for 12 months multiplied by 4 research periods, namely 2015-2018.

The dependent variable used in this study is local revenue which has a minimum value of IDR 9,251,834,317.00, a maximum value of IDR 32,307,533,268.64, while the average value during the study period is IDR 16,398,149,874.69 and a value the standard deviation of local revenue is IDR 5,784,147,198.29.

Normality test

The normality test aims to test whether the regression model for confounding or residual variables has a normal distribution (Ghozali, 2013: 260). The test results show that the data is normally distributed, if the probability value is> 0.05. The results of the Kolmogorov-Smirnov (K-S) normality test can be seen in table 3 below:

Table 3. Normality Test Results

		Unstandardized Residual
N		48
Normal Parameters[a,b]	Mean	.0000001
	Std. Deviation	4623608683.17485700
Most Extreme Differences	Absolute	.190
	Positive	.190
	Negative	-.126
Kolmogorov-Smirnov Z		1.315
Asymp. Sig. (2-tailed)		.063

Multicollinearity Test

The multicollinearity test aims to detect the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and the opposite of the inflation factor (VIF) variant (Ghozali, 2013: 105). The general value used to indicate multicollinearity does not occur is the tolerance value

≥ 0.10 or equal to VIF value ≤ 10.00. The multicollinearity test results can be seen in table 4 below:

Table 4. Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	4099938761.648	2926923750.507			
PH	1.928	.861	.616	.196	5.092
1 PR	.185	2.062	.021	.261	3.827
PHB	-34.743	18.952	-.380	.345	2.895
JW	191974.584	93951.234	.338	.544	1.837

Simultaneous Significance Test Results (F-Test)

The F-test aims to determine whether all independent variables simultaneously influence the dependent variable. The test criteria by looking at the significance and comparing the value of Fcount with Ftable. The results of the F-test can be seen in table 5 below:

Table 5. Simultaneous Significance Test Results (F-Test)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	5676942731476207	4	14192356828690517	6.074	.001[b]
1 Residual	10047545909911076	43	233663858370002502		
Total	15724488641387283	47			

The results of the F-test from table 4.7 above, show a significance value of 0.001 <0.05, it can be concluded that Ha is accepted. Meanwhile, it can also be seen that the Fcount value has a value of 6.074. Ftable value at the significance level α = 5% with df numerator (k-1) df denominator (n-k). The number of research variables (k) is 4, and the number of samples (n) is 48. So the numerator df (4-1) = 3 and the denominator df (48-4) = 44, so Ftable is at the 95% significance level (α = 5 %). So Fcount <Ftable (6.074 > 2.82) and a significance level of 0.001 <0.05. So it can be concluded that the accepted hypothesis means that hotel tax, restaurant tax, entertainment tax, and the number of tourists simultaneously have an effect on local revenue.

Individual Parameter Significant Test Results (t-test)

The t-test basically shows how far the influence of one independent variable individually in explaining the variation in the dependent variable. This test is done by looking at the significance and comparing t count with t table. The results of the t-test can be seen in table 6 below:

Table 6. Test Results for the Significance of Individual Parameters (t-test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4099938761.648	2926923750.507		1.401	.168
PH	1.928	.861	.616	2.240	.030
1 PR	.185	2.062	.021	.090	.929
PHB	-34.743	18.952	-.380	-1.833	.074
JW	191974.584	93951.234	.338	2.043	.047

Based on the results of the t-test in the table above, it can be explained as follows:

1. The hotel tax variable has a significance value of 0.030 > 0.05, the hotel tax variable also has a tcount of 2.240 < 2.01669 (t table t = 0.05, df = (48-4-1) = 43). So hypothesis 1 which states that hotel taxes have an effect on local revenue is acceptable.
2. The restaurant tax variable has a significance value of 0.929 > 0.05, the restaurant tax variable also has a tcount of 0.090 < 2.01669 (t table α = 0.05, df = (48-4-1) = 43). So hypothesis 2 which states that restaurant taxes have an effect on local revenue is rejected.
3. The entertainment tax variable has a significance value of 0.074 > 0.05, the entertainment tax variable also has a tcount of -1.833 < 2.01669 (t table t = 0.05, df = (48-4-1) = 43). So hypothesis 3 which states that entertainment tax has an effect on local revenue is rejected.
4. The variable number of tourists has a significance value of 0.047 < 0.05, the variable number of tourists also has a tcount of 2.043 < 2.01669 (t table α = 0.05, df = (48-4-1) = 43). Then hypothesis 4 which states that the number of tourists has an effect on local revenue is acceptable.

Test Results of the Coefficient of Determination (R^2)
The test results of the coefficient of determination are seen from the adjusted R^2 to evaluate which regression models are good. The results of the coefficient of determination test can be seen in table 7 below:

Table 7. Result of Determination Coefficient Test (R^2)
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.601[a]	.361	.302	4833878963.83458

a. Predictors: (Constant), JW, PH, PHB, PR

b. Dependent Variable: PAD

Table 7 above, shows the adjusted R square value of 0.302. These results can be concluded that the dependent variable, namely local revenue can be explained by 30.2% by the independent variables, namely hotel tax, restaurant tax, entertainment tax, and the number of tourists. While the remaining 69.8% is influenced by other variables that are not explained in this study.

The Effect of Hotel Taxes on Local Revenue
Based on the results of the hypothesis test, the significance of the individual parameters (t-test), the hotel tax variable has an effect on local revenue. This is evidenced by the significance value of 0.030 < 0.05, the tcount value of 2.240 while the t table value is 2.01669. So, it can be concluded that the hotel tax has an effect on the Regional Original Revenue of Bintan Regency in 2015-2018, so H1 is accepted and H0 is rejected. This shows that the development of the hotel industry in Bintan Regency is able to increase hotel tax revenue. This is influenced by the number of tourists who visit using the services offered by the hotel, such as staying or resting at the hotel. The longer the tourists stay will have an impact on hotel reception which can affect regional income.

Hotel tax revenue during the study period was able to have a positive impact on regional revenue and was able to exceed the targets that have been set every year.

5   CONCLUSION

This research was conducted at the Regional Revenue Agency of Bintan Regency during 2015-2018 and aims to see whether the hotel tax, restaurant tax, entertainment tax, and the number of tourists have an effect on the Regional Original Income of Bintan Regency. The population in this study consisted of 48 data, consisting of reports on PAD Bintan Regency, hotel taxes, restaurant taxes, entertainment taxes and data on the number of tourists from 2015-2018. The sample used in this study is the entire population, amounting to 48 data, obtained from 12 months multiplied by 4 years.

Realization of hotel tax revenue every month tends to fluctuate and always reaches the target set during the study period. From the results of the research test it is stated that hotel taxes have an effect on the Regional Original Revenue of Bintan Regency in 2015-2018, this can be shown by a significance value of 0.030<0.05 and tcount of 2.240<2.01669. The development of the hotel industry in Bintan Regency is able to increase hotel tax revenue.

The realization of restaurant tax revenue tends to fluctuate each month and always reaches the target set during the study period. From the test results it is stated that the restaurant tax has no effect on the Original Regional Income of Bintan Regency in 2015-2018, this can be shown by a significance value of 0.929>0.05 and tcount of

0.090<2,01669. The high competitiveness of the restaurant industry causes a decrease in consumers who use restaurant services so that it affects restaurant acceptance.

The realization of entertainment tax revenue tends to fluctuate every month and always reaches the target set during the study period. From the results of the entertainment tax test, it is stated that the entertainment tax has no effect on the Regional Original Income of Bintan Regency in 2015-2016, this can be shown by a significance value of 0.074>0.05 and tcount of -1.833<2.01669. The not yet optimal management of the potential for existing entertainment venues has resulted in low entertainment tax revenue which affects the increase in regional income.

The number of tourist visits each month tends to fluctuate and always increase during the study period. From the test results it is stated that the number of tourists has an effect on the Original Regional Income of Bintan Regency in 2015-2018, this can be indicated by a significance value of 0.047<0.05 and tcount of 2.043> 2.01669. The more tourists visiting will have a positive impact on the regional economy

Revenue from sources of local revenue that is high is able to increase regional revenue. With the increase in local revenue, the result is that local governments are able to manage and optimize regional autonomy policies. The Bintan Regency Government needs to further develop the tourism sector to achieve even higher revenue targets.

With the increase in local revenue originating from hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists attracting investors to invest in promising tourist attractions to generate profits.

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The Effect of Total Assets, Earning Management and Debt to Equity Ratio on Return on Investment in Infrastructure, Utility and Transportation Companies Listed in Indonesia Stock Exchange 2012-2015 Period

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Abstract : The objective of the study was to examine and analyze the effect of total asset turnover, earnings management and debt to equity ratio on Return on Investment in listed in the Indonesia Stock Exchange Infrastructure, Utility and Transportation Companies in the period of 2012-2015. The research approach used is quantitative analysis. This type of research is quantitative descriptive research. The study population was the Financial Statements of 46 Infrastructure, Utility and Transportation Companies which the Indonesia Stock Exchange in the period of 2012-2015. The sample of this study were 8 Infrastructure, Utility and Transportation Companies. Before the regression model is used to test hypotheses, the model has been previously tested for classical assumptions. Classical assumption tests are carried out include: autocorrelation test, heteroscedasticity test, and multicollinearity test. The test results that become the conclusion of this study stated that total assets turnover was not significantly affect Return on Investment in the Indonesian Stock Exchange in the period of 2012-2015 in Infrastructure, Utility and Transportation Companies. Earnings management had a significant effect on Return on Investment on Infrastructure, Utility and Transportation Company of the Indonesia Stock Exchange in the period of 2012-2015. Debt to equity ratio has no significant effect on the Return on Investment of the Indonesian Stock Exchange in the period of 2012-2015. Total asset turnover, earnings management and debt to equity ratio have a significant and significant impact on the Return on Investment of the Indonesia Stock Exchange in the period of 2012-2015 Infrastructure, Utility and Transportation Companies.

1   INTRODUCTION

The infrastructure and transportation industries play an important role in accelerating the country's economic development. This economic development requires the participation of sectors involved in this industry. Currently the infrastructure industry is the big three industries in stock trading in Indonesia. This industry is supported by five major sector pillars which are classified into the energy sector, the maintenance sector for transportation facilities, the telecommunications sector, the transportation sector and the construction sector. Of the five sectors that support the infrastructure industry, the telecommunications sector plays the most dominant role here.

Good or bad company performance can be seen from the level of net income obtained by the company. If the level of return on investment is high, it shows the company's ability to generate returns from the level of investment it does well. If the company has a low level of return on investment, it indicates that the company's ability to generate returns from the level of investment it does is not good.

Companies that have a fast asset turnover will result in high net income. Asset turnover is defined as the turnover of current assets and fixed assets owned by the company. If a company has a fast asset turnover, it is better than a company that has a slow asset turnover. This asset turnover affects the return on investment.

Financial statements are prepared with the aim of presenting the condition, position and financial performance of a company which will later provide benefits to users in making economic decisions. The information contained in the financial statements is a reference for parties who have interests related to the company. A quality financial report is a financial report that is free from manipulation and is in accordance with the facts that actually happened to the company. However, in fact there are many manipulations related to corporate financial reporting. Management realizes the tendency of investors / shareholders to focus on earnings information without paying attention to the procedures used to produce earnings information, thus encouraging management practices on earnings.

A company that uses debt as an alternative funding can be said as a company that has implemented a Debt to Equity Ratio. Debt to equity ratio is a ratio that is widely used to increase (leveraged) company profitability. In other words, the Debt to Equity Ratio has the financial impact that is good and bad for the company, can cause the company to develop better (bad return on investment) and even result in bankruptcy or bankruptcy conditions. However, Infrastructure, Utility and Transportation Companies in Indonesia still view positively about the potential for investment in Infrastructure, Utility and Transportation Companies.

The description of the background above is the idea that underlies the author to conduct research entitled: "The Effect of Total Asset Turnover, Profit Management and Debt to Equity Ratio on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange 2012- Period. 2015".

2 LITERATURE REVIEW

Total Asset Turnover

According to Kasmir (2011: 185) total asset turnover is a ratio used to measure the turnover of all assets owned by the company and measure how many sales were obtained from each rupiah of assets.

According to Prastowo (2015: 84) the total asset turnover ratio measures the asset activity and the company's ability to generate sales through the use of these assets. This ratio also measures how efficiently these assets have been used to generate income.

$$\text{Asset Turnover} \quad = \quad \frac{\text{Sales}}{\text{Total Assets}}$$

Profit management

According to Fahmi (2014: 204) earnings management is an action that regulates earnings according to what is desired by certain parties or especially by company management.

According to Subramanyam and Wild (2014: 131) earnings management can be defined as deliberate management intervention in the process of determining earnings, usually to fulfill personal goals.

According to Rahmawati (2012: 111), earnings management is a manager's choice of accounting policies to achieve several specific goals.

According to Fahmi (2014: 206) in accounting, earnings management is measured using discretionary accruals. Where discretionary accruals are obtained by means of total accruals minus non-discretionary accruals. Total accruals are obtained by means of operating cash flows minus investment cash flows.

$$\text{TAC} = \text{Operating Cash Flow - Investment Cash Flow}$$

Debt to Equity Ratio

According to Kasmir and Jakfar (2013: 131) debt to equity ratio is used to determine the ratio between total debt and equity. This ratio is useful for knowing how much the company's assets are financed from debt.

According to Fahmi (2012: 73) the debt to equity ratio defines it as a measure used in analyzing financial statements to show the amount of collateral available to creditors.

According to Athantasius (2012: 63) the formula for the Debt to Equity Ratio:

$$\text{Debt Equity Ratio} = \frac{\text{Total Liabilities}}{\text{Equity}}$$

Return On Investment

According to Kasmir (2014: 201) the return on investment or better known as the Return on Investment (ROI) or return on total assets is a ratio that shows the results (return) on the total assets used in the company. ROI is also a measure of management effectiveness in managing its investment.

According to Sitanggang (2012: 30), ROI is a ratio that measures the company's ability to earn net profit from the amount of funds that the company invests or the company's total assets.

According to Soemohadiwidjojo (2017: 50) this indicator is used to measure the ability of invested capital to generate net profits. ROI is expressed as a percentage (%).

$$\text{Return on Invesment} = \frac{\text{EBIT}}{\text{Total Investment}} \text{ x } 100$$

The research hypothesis is:
1. Total asset turnover has an effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the Period 2012-2015.
2. Earnings management affects the Return on Investment of Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 Period.
3. Debt to equity ratio has an effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 Period.
4. Total asset turnover, earnings management and debt to equity ratio have an effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 Period.

3   METHODOLOGY

Location of research on Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange 2012-2015 Period. Researchers plan research activities in November 2016 - August 2018.

This research approach uses quantitative research. This type of research uses quantitative research methods.

The study population was the financial statements of 46 infrastructure, utility and transportation companies listed on the Indonesia Stock Exchange for the period 2012-2015. The samples of this research were 8 Infrastructure, Utility and Transportation Companies.

Before the regression model obtained is used to test the hypothesis first the model is tested with classical assumptions. The classical assumption tests carried out include: normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, and multicollinearity test. This data analysis model uses multiple regression analysis.

4   FINDINGS AND DISCUSSION

Table 1. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	124,964	130,843		,955	,348
	TATO	294,739	268,899	,170	1,096	,282
	TAC	3,321E-11	,000	,547	3,691	,001
	DER	-22,589	23,129	-,148	-,977	,337

a. Dependent Variable: ROI

Based on table 1 above, the regression formula is obtained as follows:

ROI = 124,964 + 294,739 TATTOOS + 3,321 TAC - 22,589 DER

The results of the interpretation of the regression are as follows:
1. The constant value (a) shows a value of 124,964. With the assumption of independent variables such as the effect of total asset turnover, earnings management and a debt to equity ratio of zero, the Return on Investment is 124,964.
2. The coefficient value of total asset turnover is positive at 294,739, assuming the earnings management variable and debt to equity ratio is zero. This shows that for each increase in total asset turnover once, the Return on Investment will increase by 294,739.
3. The earnings management coefficient is positive at 3,321, assuming the debt to equity ratio variable is zero. This shows that for each one-time increase in earnings management, the Return on Investment will increase by 3.321.
4. The coefficient value of debt to equity ratio is negative for - 22.589. This shows that for every one time decrease in debt to equity ratio, the Return on Investment will decrease by 22.589.

Table 2. Statistical Test Results F

ANOVAᵇ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2130346,432	3	710115,477	6,586	,002ᵃ
	Residual	3018978,043	28	107820,644		
	Total	5149324,475	31			

a. Predictors: (Constant), DER, TAC, TATO
b. Dependent Variable: ROI

Seen the results of Fcount is 6,586 with a significant value of 0.002 while Ftable is 2.95 with a significant 0.05, the conclusion is Fcount> Ftable, namely 6.586> 2.95 and significant 0.002 <0.05, so the decision is Ho is rejected and Ha is accepted This means that the variables of total asset turnover, earnings management and debt to equity ratio have a significant and significant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 Period.

Table 3. Statistical Test Results T

Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	124,964	130,843		,955	,348
	TATO	294,739	268,899	,170	1,096	,282
	TAC	3,321E-11	,000	,547	3,691	,001
	DER	-22,589	23,129	-,148	-,977	,337

a. Dependent Variable: ROI

The results of partial statistical tests are as follows:
1. Earning per share has a total asset turnover has a t-count value of 1.096 with a significant value of 0.282 while t table is 2.048 with a significant 0.05 so that the conclusion is tcount <t table, namely 1.096 <2.048 and with a significant 0.282> 0.05, the decision is Ho is accepted and Ha is rejected, meaning that the total asset turnover

variable has no and insignificant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 Period.
2. The earnings management variable has a t-count value of 3.691 with a significant value of 0.001 while the t-table is 2.048 with a significant 0.05, the conclusion is that tcount> ttable is 3.691> 2.048 and a significant 0.001 <0.05 so that the decision is Ho is rejected and Ha accepted, meaning that the earnings management variable has a significant and significant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the Period 2012-2015.
3. The variable Debt to equity ratio has a t-count value of -0.977 with a significant value of 0.337 while the t-table is 2.048 with a significant 0.05, the conclusion is that the value-tcount> -table is -0.977> -2.048 and with a significant value of 0.337> 0, 05 so that the decision is Ho is accepted and Ha is rejected, meaning that the Debt to equity ratio variable does not have a negative and insignificant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 Period.

The Effect of Total Asset Turnover on Return on Investment

The results of this study indicate that total asset turnover has no and insignificant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 period with tcount <ttable, namely 1.096 <2.048 and significant 0.282> 0.05., then the decision is Ho is accepted and Ha is rejected

The results of this study are in line with the research of Ningsih, Puspitaningtyas and Iswono (2015) which states, Total Asset Turnover has no and significant effect on Increased Profitability.

Total asset turnover has no and insignificant effect on Return on Investment because high total assets cannot increase company profits because total assets are rotating rapidly and mostly consist of accounts receivable and inventories.

The Effect of Earnings Management on Return on Investment

The results of this study indicate that earnings management has a significant and significant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the period 2012-2015 with tcount> ttable of 3.691> 2.048 and significant 0.001 <0.05, so the decision is Ho was rejected and Ha accepted.

Earnings management has a significant positive effect on Return on Assets.

Earning management has a significant and significant effect on Return on Investment due to higher earnings management due to low profit levels aimed at obtaining loans from banks or to attract investors to invest.

The Effect of Debt to Equity Ratio on Return on Investment

The results of this study indicate that the Debt to equity ratio has no negative and insignificant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 Period with a value of -tcount> -table, namely -0.977> -2.048 and significant 0.337> 0.05, so the decision is Ho is accepted and Ha is rejected.

5   CONCLUSION

Total asset turnover has no and insignificant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the period 2012-2015 with tcount <ttable that is 1.096 <2.048 and significant 0.282> 0.05, so the decision is Ho was accepted and Ha was rejected.

Earnings management has a significant and significant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 period with tcount> ttable of 3.691> 2.048 and significant 0.001 <0.05 so that the decision is Ho rejected and Ha accepted.

Debt to equity ratio has no negative and insignificant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 period with a value of tcount> ttable, namely -0.977> -2.048 and significant 0.337> 0.05 so that the decision is Ho is accepted and Ha is rejected.

Total asset turnover, earnings management and debt to equity ratio have a significant and significant effect on Return on Investment in Infrastructure, Utility and Transportation Companies Listed on the Indonesia Stock Exchange for the 2012-2015 Period with an Adjusted R Square value of 35.1% while the remaining 64 , 9% is explained by other variables not examined in this study such as cash turnover, accounts receivable turnover, working capital turnover and leverage.

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Marketing Strategy of Tourism Destination Mas Harun Bastari Lake, Rejang Lebong Regency

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Abstract   : The purpose of this study was to determine the marketing strategy of tourism destination the Mas Harun Bastari Lake, Mujerejo Village, Rejang Lebong Regency. The results of the study using a SWOT analysis obtained IFAS values (Strength: 14.30, Weaknesses: 4.81). EFAS Value (Opportunity: 1.31, Treats: 1.08). In the SWOT diagram the values for Strength and Weaknesses are at 9.49 and the meeting point for Opportunity and Threats is at 0.23, this shows that they are in quadrant 1, which supports aggressive strategies, which is a very profitable situation, by taking advantage of opportunities and strengths there is. Marketing strategies for the Lake Mas Harun Bastari tourism destination, Mujerejo Village, Rejang Lebong Regency that can be done are renovating the lake area, adding facilities such as fishing locations and outbound equipment for visitors, placing security personnel in the lake area, giving permission to the community who will conduct activities on location, making agro tourism that can be enjoyed by visitors at the lake location, making a unique arrangement in the lake area, which differentiates it from other tourist attractions, providing comfort for visitors while in the lake area, adding a playground around the lake area, placing personnel who are always maintain cleanliness of the location, make warning signs around the lake location and put up evacuation signs around the site in the event of a disaster.

1   INTRODUCTION

Bengkulu Province is one of the provinces with the smallest area compared to other provinces on the island of Sumatra (Nusantara Tourism Information h 162) 2, but Bengkulu province has a variety of very attractive tourism destinations, one of which is located in Rejang Lebong Regency , supported by Natural conditions are cool and natural makes Rejang Lebong district have many attractive tourist destinations to visit, so that the local government expects a large contribution to local revenue from the tourism sector. As a complex industry, tourism significantly both positively and negatively influenced by Government policies such as security policies, public facilities and service prices will affect service offerings which have a positive and negative impact on marketing and community efforts. A successful tourism business marketing has at least four important philosophies, namely having a visitor-guest orientation, having clear analytical concepts and procedures, strategic decisions supported by the right structure and planning functions that are integrated with various destination environments (Hasan 2015 p14). Rapidly increasing technological developments, new tourism products and analysing existing and potential competitors, which must be known by implementing the right marketing strategy.

Mas Harun Bastari Lake, which is located in Mujerejo Village, Selupu Rejang District, Rejang Lebong Regency, which has a special attraction for visitors, has a very beautiful view with a cool natural and cultural panorama. Mas Harun Bastari Lake is included in the wonderful tourism owned by Rejang Lebong Regency. As for the development of physical and non-physical activities carried out in the tourism sector in the Rejang Lebong area, it is hoped that it will have a positive impact and make a tourism destination, so that it can increase the contribution of Regional Original Income (PAD) in the tourism sector and assists the community in offering handicrafts and agricultural products into the leading tourist destination program in Rejang Lebong Regency (Tourism Office of Rejang Lebong Regency). To realize all of this, it must be supported by the existence of a

tourism destination marketing strategy for Lake Mas Harun Bastari by looking at the opportunities, strengths, threats and weaknesses it has. The tourism destination marketing strategy has a very strategic role in sustainable tourism development.

2   LITERATURE REVIEW

Tourism

Tourism comes from the Sanskrit language which consists of two words, namely "pari" which means full, all or all and the word tourism which means travel (Utama, 2017 h 1) 3. RI Law No. 9 of 1990 concerning tourism (in Main 2016 p.2) tourism is an activity that aims to provide tourism services, provide or commercialize tourist objects and attractions, tourism business facilities and other businesses related in that field. Hasan (2015 h 4) explains that tourism is human, cultural and hospitaly, requiring human resources with skillful positions and proper jobst.

Tourism Destination Marketing Strategy

According to Kotler in Ginting (2015 p. 15) 4 defines marketing as: "marketing is a social and managerial process by which individuals and group obtain what they need and want through creating, offering, and exchangeing product of value with others". Tourism marketing is a continuous process oriented towards interrelated and integrated activity relationships (Utama, 2017 p.22). According to Evan and Berman (1990) in Ginting (2015 h 10) the marketing strategy summarizes the ways in which the marketing mix is grateful to attract and satisfy target markets and simultaneously realize company goals, which are grouped into core strategies, basic strategies (basic strategy) and strategic position (strategic position). Tracey Firth from the University of Western Sydney in Utama (2016 h 236) states that the tourism destination marketing strategy is divided into four stages, namely: 1) the identification stage, 2) the formulation stage, 3) the implementation stage of the strategy and 4) the monitoring stage and evaluation of the results achieved.

According to Utama (2016 p. 239 there are 3 (three) things that need to be considered in formulating a marketing strategy at the destination level, namely:
a. Determine the vision and mission of the tourism destination concerned
b. Based on the intended tourism vision, the marketing executive at the destination formulates a marketing and promotion strategy that will be carried out by the tourism destination.
c. The formulation of a marketing strategy at the destination level involves all existing stakeholders.

According to Hasan (2017 p.339-343) so that tourism marketing strategies can work well, resource allocation is not in vain, marketers must consider the following aspects:
1. Human resources and quality control
2. Demand that fluctuates while supply is rigid
3. Impact on society and the environment
4. Non-business organization involvement
5. Coordination of marketing planning
6. Establishment of destination reputation
7. Strengthen understanding of tourism marketing strategies
8. Strengthening the synergy of tourism stakeholders
9. Strengthening the mobility of tourism marketing

Tourism Marketing Strategy Framework

Tourism marketing concepts and strategies are the key to success in building inspiration for destination marketers in driving marketing activities as follows (Hasan 2015 h 355):
1. Build marketing intelligence
2. Develop a strategic marketing plan
3. Develop an effective and consistent destination brand and image
4. Identify and target the right tourist market
5. Develop advertising, promotion and sales
6. Provide quality information for tourists
7. Organizing festivals and events

8. Develop crisis management
9. Develop local values
10. Applying high quality service standards

3   METHODOLOGY

The location of this research is located in Mujerejo Village, Rejang Lebong Regency. By distributing questionnaires to internal respondents (Tourism Office Rejang Lebong) and external respondents, namely visitors who come to Mas Harun Bastari Lake, Mujerejo Village, Rejang Lebong Regency. The study consisted of internal respondents, namely the tourism office of Rejang Lebong Regency as many as 175 people and external respondents, namely 25 visitors, so the sample in this study amounted to 200 respondents.

Collecting Data
1. Observation, Conducting direct observations to the location of the research object.
2. Questionnaire, data collection is done by using a list of questions that have been prepared by the previous researcher. The questionnaire assessment uses a Likert scale (Sugiyono, 2017 p.165) 7, namely:
   a. Strongly agree, score: 5
   b. Agree, score: 4
   c. Doubtful, score: 3
   d. Disagree, score: 2
   e. Strongly Disagree, score: 1
3. Secondary data, data obtained from the Rejang Lebong Regency Tourism Office.

Analysis SWOT
The method of analysis used in this study is a SWOT analysis. According to Rangkuti (2017 p20) SWOT stands for Internal Strengths and Weaknesses environment as well as the external environment of Opportunities and Threats to be faced. SWOT analysis compares the external factors of Opportunities and Threats to compile a representative SWOT formula by placing the following stages:
1. Compile and determine the external and internal strategic factors of a company. In compiling and calculating the weight value, rating and score for external and internal tables are made using the scale technique.
2. Analyze and determine strategic decisions using the SWOT matrix approach. At this stage, analysis and decision making are carried out by placing a SWOT matrix approach, where each relationship is given a strategic solution that must be carried out.
3. Determine the diagram, namely:
   a. Quadrant 1 is a very favorable situation for managers, because they have the opportunities and strengths that exist.
   b. Quadrant 2 is that despite facing various threats, the company still has the strength to take advantage of long-term opportunities
   c. Quadrant 3, namely the company facing a very large market opportunity, but on the other hand there are several internal weaknesses.
   d. Quadrant 4, which is this position is the least profitable, where the company faces various kinds of threats.

4   FINDINGS AND DISCUSSION

Brief History of Mas Harun Bastari Lake
Mas Harun Bastari Lake is located in Mujerejo Village, Rejang Lebong Regency. The Lake Mas Harun Bastari tourist area has been stated in the RTRW of Rejang Lebong Regency 2012-2032 and is contained in Perda RTRW Number 8 of 2012. In the RTRW, it is stated that the Lake Mas Harun Bastari area of Rejang Lebong Regency is one of the tourist destinations in Rejang Regency, with an area of Mas Harun Bastari Lake area about 28.57 Ha. At first, Lake Mas Harun was named Danau Kasnah which means "Mirror", this is because its shape is in a hill locked valley and has clear water with an area of approximately 14 m2 at that time. At that time,

Panglima Harun Sohar was the first to contribute for the cost of making Pematang or Dam, so that the lake area was wider and could be used by the community both for water storage and for tourist attractions. At this stage, Lake Kasnah is better known as "Pematang Danau Harun Sohar". Since the Age of Autonomy Government, the name of this lake has been established as "MAS HARUN BASTARI LAKE", which is to commemorate the services of the pioneers / predecessors who have contributed to the forerunner of Mas Harun Bastari Lake which was established based on Regent Decree Number 461 of 2002, this area is stipulated as a tourist attraction area with the name of a tourist attraction.

Figure 1. Mas Harun Bastari Lake, Rejang Lebong Regency

Internal Factor Analysis Summary (IFAS)

Strength
Owned strengths that can provide a special attraction to attract visitors, where these strengths consist of:
a. Has a beautiful view
b. Strategic location
c. Apart from traveling, visitors can do fishing around the lake
d. There are many rides around the lake location
e. There are games for visitors

Weaknesess
Weaknesess is an existing drawback, so it still needs more serious handling such as:
a. Inadequate public facilities
b. There is no supervision of visitors on site
c. Less security personnel
d. Events are rarely done at the lake location
e. Lack of Government support
        Internal IFAS strategic factors identified in Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency, an IFAS table in Strength, weaknesses, namely:

Table 1. IFAS Mas Harun Bastari Lake

	Strength	Total	Quality	Rating	Score	Comments
1	Has a beautiful view	114	0,13	4,6	0,60	Still cool and natural
2	Strategic location	120	0,13	4,8	0,62	Terjangkau
3	Apart from traveling, visitors can do fishing around the lake	107	0,12	4,3	0,51	Have additional interesting destinations
4	There is many home stay around the lake	111	0,12	4,4	0,53	Visitors can spend the night at a tourist location
5	There is rides to play for visitors	114	0,13	4,6	0,60	Make visitors feel at home at the location
	Sub Total	**566**	**0,63**	**22,7**	**14,30**	
	Weaknesses					
1	Inadequate public facilities	92	0,10	3,7	0,37	Needs renovation
2	There is no supervision of visitors on site	68	0,08	2,3	0,18	High crime needs to be secured
3	Less security personnel	66	0,07	2,6	0,18	Government support is needed for the placement of security personnel
4	Events are rarely done at the lake location	55	0,06	2,2	0,13	Events can add to the attraction of visitors
5	Lack of government support	55	0,06	2,2	0.13	Slow to progress forward
	Sub Total	**336**	**0,37**	**13,0**	**4,81**	
	TOTAL	**902**	**1,00**	**35,7**	**19,11**	

The calculation on the IFAS value in Table 1 shows that the value of Strength is 14.30 and Weaknesses is 4.81, this shows that Strength is greater than Weaknesses with a total score of 19.11 with stable strength which can further strengthen to attract public interest in visiting the Lake Mas Harun Bastari is sustainable.

External Factor Analysis Summary (EFAS)
Opportunity
Opportunity is an opportunity that Mas Harun Bastari Lake has to attract tourist visitors, including:
   a. Easy to reach road access
   b. In the lake area, visitors can enjoy agro tourism
   c. Lake locations can be made camping events
   d. There are tourist spots while fishing
   e. The lake area can be used for outbound activities

Threats
Threats is a condition that must be considered, among others:
a. Many other tourist attractions are also affordable
b. Crime is still high in tourist locations
c. Lack of cleanliness in the tourist location environment
d. Located in a volcanic area
e. There is still a lack of games for visitors

External Factor Calculation (EFAS)

        Calculation of the value of EFAS at Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency by calculating the weight and rating of the respondent's answers with the following stages (Rangkuti, 2017 p. 25):

Table 2. EFAS Mas Harun Bastari Lake

|	*Opportunity*	**Total**	**Quality**	**Rating**	**Score**	**Comments**
	Easy to reach road access	476	0,12	2,7	0,31	Attractiveness
	In the lake area, visitors can enjoy agro tourism	419	0,10	2,4	0,24	Nothing in other attractions
	The location of the lake can be made a camping area	424	0,10	2,4	0,25	The location is spacious
	There are tourist spots while fishing	430	0,10	2,5	0,25	Clear lake water
	The lake area can be used for outbound activities	425	0,10	2,4	0,25	Need to add new spots
Sub Total		**2174**	**0,52**	**12,4**	**1,31**	
	Threats					
	The number of other tourist attractions that are also affordable	437	0,11	2,5	0,26	Need to be considered
	Crime is still high in tourist locations	360	0,09	2,1	0,18	Additional supervisory personnel
	Lack of cleanliness in the tourist location environment	376	0,09	2,1	0,19	Increase hygiene awareness for visitors
	Located in a volcanic area	398	0,10	2,3	0,22	Needs supervision
	There is still a lack of rides for visitors	401	0,10	2,3	0,22	Location development
Sub Total		**1972**	**0,48**	**11,3**	**1,08**	
TOTAL		**4.146**	**1,00**	**23,7**	**2.39**	

Table 2 above the EFAS calculation of Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency, the Opportunity value is 1.31 and Treats is 1.08, this shows that the calculation on the Opportunity value is greater than Threats with a total score of 2.39.

SWOT Matrix

        This SWOT matrix is a tool used to compose strategic factors. These matrix's clearly describe how the external opportunities and threats faced can be adjusted according to their strengths and weaknesses (Rangkuti, 2017, p. 83). The SWOT matrix in this study is to see external strengths, namely opportunities and threats as well as internal weaknesses that will be faced by the tourist attraction of Danas Mas Harun Bastari Rejang in Mujerojo Village, Rejang Lebong Regency which can be seen in the table below:

Table 3. SWOT Matrix

IFAS / EFAS	STRENGTHS (S) 1. Have a beautiful view 2. Strategic location 3. Besides traveling, visitors can fish around the lake 4. There are many inns around the lake 5. There are playgrounds for visitors	WEAKNESSES (W) 1. Inadequate public facilities 2. There is no supervision of visitors on site 3. Insufficient security personnel 4. Events are rarely conducted at the lake location 5. Lack of Government support
OPPORTUNITY (O) 1. Easy access road 2. In the lake area visitors can enjoy agro tourism 3. The location of the lake can be made a camping event 4. There are tourist spots while fishing 5. The lake area can be used for outbound activities	STRATEGY SO 1. Maintain the natural preservation given its beauty 2. Doing renovations in the lake area 3. Adding facilities such as fishing locations and outbound equipment for visitors	STRATEGY WO 1. Locate safety personnel in the lake area 2. Give permission for the community to make activities (events) at the location 3. Creating agro tourism that visitors can enjoy at the lake location
THREATS (T) 1. The number of other tourist attractions that are also affordable 2. Crime is still high in tourist locations 3. Lack of cleanliness in the tourist location environment 4. Located in a volcanic area 5. There is still a lack of games for visitors	STRATEGY ST 1. Creating a unique arrangement in the lake area, which differentiates it from other tourist attractions 2. Provide comfort for visitors while in the lake area 3. Adding a place to play around the lake area	STRATEGY WT 1. Place personnel who always maintain cleanliness on site 2. Make a warning sign around the lake location 3. Put up evacuation signs around the location in case of a disaster
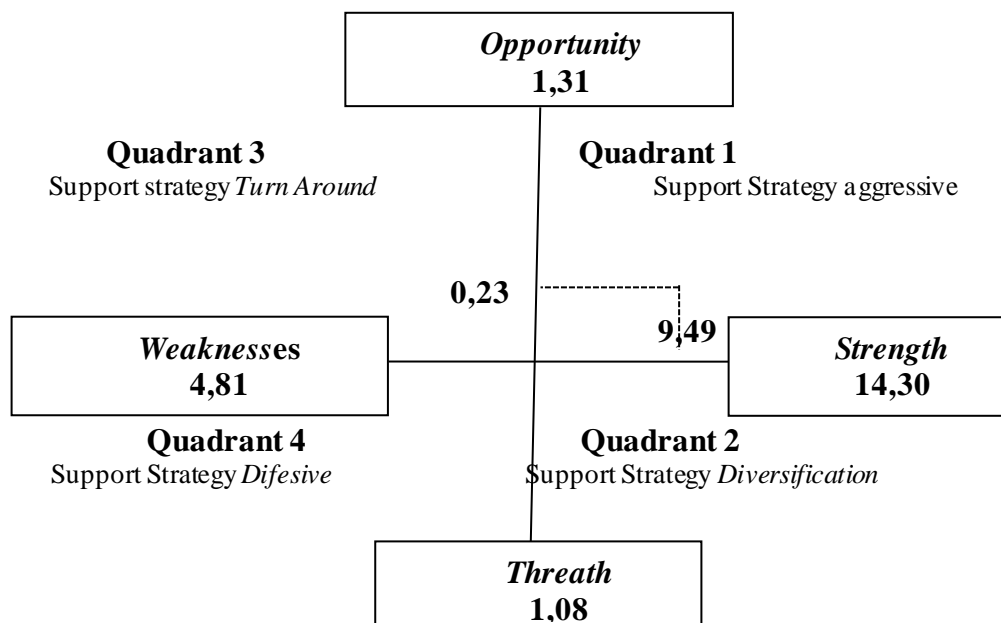
Figure 2. SWOT Analysis Diagram

The SWOT diagram above shows that the meeting point between Strength and Weaknesses is at 9.49 and the meeting point of opportunity and Threats is at 0.23, this shows that it is in quadrant 1. Quadrant 1 is a very favourable situation for Lake managers Mas Must Bastari in Mujerejo Village, Rejang Lebong Regency, because he has opportunities and strengths that exist and can be exploited. The strategy that must be applied in this condition is the manager of Danau Mas Harun Bastari, Mujerejo Village, Rejang Lebong Regency to support aggressive growth policies.

Marketing Strategy for Mas Harun Bastari Lake Tourism Destinations in Mujerejo Village, Rejang Lebong Regency

The marketing strategies that can be done to increase visitors coming to Mas Harun Bastari Lake, Mujerejo Village, Rejang Lebong Regency are:
1. Doing renovations in the lake area
2. Adding facilities such as fishing locations and outbound equipment for visitors
3. Locate safety personnel in the lake area
4. Giving permission for the community to make activities (events) at the location
5. Creating agro tourism that visitors can enjoy at the lake location
6. Make a unique arrangement in the lake area, which differentiates it from other tourist attractions, such as Shua Photo.
7. Providing comfort for visitors while in the lake area
8. Adding a place to play around the lake area
9. Placing personnel who always maintain cleanliness at the location
10. Make a warning sign around the lake location
11. Put up evacuation signs around the location in case of a disaster

Based on the results of research that has been done regarding the marketing strategy of the Mas Harun Bastari Lake tourism destination, Mujerejo Village, Rejang Lebong Regency using SWOT analysis (Strengths, Weaknesses, Opportunity, Treat) using Internal Factor Analysis Summary (IFAS), External Factor Analysis Summary (IFAS) , assessment of the current condition and the urgency of handling that must be done, then a strategy is obtained.

The results of the calculation of the Internal Factor Analysis Summary (IFAS) obtained a value of strength (Strength) of 14.30 and weakness (Weakness) of 4.81, this indicates that the calculation of the IFAS value of Strength is greater than weakness with a total score. amounting to 19.11 with a stable power can further strengthen to attract the public's interest in visiting Mas Harun Bastari Lake in a sustainable manner. Assessment of the current condition obtained an average value of 5, which means that the strength of Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency, is currently in the good category. The assessment of weakness (Weakness) at the current condition is obtained by an average of 4, this means that the weakness of Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency is currently rather good. Rejang Lebong Regency obtained an average value of strength of 3, meaning that urgent matters must be handled at Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency, in terms of strengthening existing strengths. While Weakness is obtained an average value of 3 means urgent, this shows the urgency level of handling that must be immediately minimized in terms of weaknesses owned by Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency.

The results of the calculation of the External Factor Analysis Summary (IFAS) FAS of Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency, obtained an Opportunity value of 1.31 and a threat (Treats) of 1.08, this shows that the calculation of the opportunity value greater than the threat (Threats) with a total score of 2.39. The assessment of the current condition obtained an average value of 3, which means that the strength of Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency is currently in the sufficient category. Meanwhile, the assessment of weakness (Weakness) at the current condition is obtained by an average of 3, this means that the weakness of Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency at the current condition is sufficient. The urgency of handling Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency, obtained an average strength value of 2, meaning that to strengthen strength at Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency is less urgent. Meanwhile, Weakness obtained an average value of 2, meaning that it is less urgent to minimize the weakness that is owned by Mas Harun Bastari Lake in Mujerejo Village, Rejang Lebong Regency.

The SWOT diagram shows that the meeting point between Strength and Weaknesses is at 9.49 and the meeting point of opportunity and Threats is at 0.23, this shows that it is in quadrant 1 which is supporting aggressive strategy. Quadrant 1 is a very favourable situation for the manager of Mas harun Bastari lake in

Mujerejo Village, Rejang Lebong Regency, because it has opportunities and strengths that exist and can be utilized. The strategy that must be applied in this condition is that the manager of Mas Must Bastari lake in Mujerejo Village, Rejang Lebong Regency, is to support aggressive growth policies.

Selection of the right strategy used in increasing visitors to Lake Mas Harun Bastari, Mujerejo Village, Rejang Lebong Regency can contribute to the Regional Original Revenue (PAD) of the Rejang Lebong Regency Regional Government through taxes.

5   CONCLUSION

Marketing strategy Mas Harun Bastari Lake for tourism destinations in Mujerejo Village, Rejang Lebong Regency using a SWOT analysis consisting of strengths, weaknesses, strengths and weaknesses with an assessment of conditions and urgency for handling on the SWOT diagram showing that the meeting point between Strength and Weaknesses is at 9.49 and the meeting point of Opportunity and Threats is at 0.23, this indicates that it is in quadrant 1 which supports aggressive strategies. Quadrant 1 is a very favorable situation for the manager of Danau Mas Pasti Bastari in Mujerejo Village, Rejang Lebong Regency, because it has opportunities and strengths that exist and can be utilized.

The marketing strategy for Lake Mas Harun Bastari tourism destinations, Mujerejo Village, Rejang Lebong Regency can contribute to the Regional Original Income (PAD) of the Rejang Lebong Regency Regional Government, namely renovating the lake area, adding facilities such as fishing locations and outbound equipment for visitors, placing security personnel in the lake area, giving permission for the community to make activities (events) at the location, making agro tourism that visitors can enjoy at the lake location, making a unique arrangement in the lake area, which differentiates it from other tourist attractions, providing comfort for visitors when they are in the lake area, adding a playground around the lake area, placing personnel who always maintain cleanliness at the location, making danger warning signs around the lake location and putting up evacuation signs around the location in the event of a disaster.

Additional security personnel were carried out at the tourist site of Mas Harun Bastari Lake Mujerejo, Rejang Lebong Regency so that visitors feel comfortable and at ease when traveling.

The government, in this case, can renovate all existing facilities at the site to attract visitors, including cleaning facilities, entry facilities, facilities for adding games and land use permits for organizing community activities including campsites.

The agricultural sector participates in fostering and fostering community interest in developing flower gardens, as well as agro-agriculture around tourist sites so that it becomes a special attraction for visitors to visit Mas Harun Bastari Lake.

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Dinas Pariwisata Kabupaten Rejang Lebong

Dinas Pariwisata Provinsi Bengkulu

A Comparative Analysis of Income Accounting Information System at PT. Hanan Properti Bengkulu

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Abstract   : The purpose of this study was to determine the comparison of income accounting information system at PT. Hanan Properti Bengkulu. Data collection methods used were documentation and interviews. Documentation was done by collecting the data from sources of existing documents by making copies or relying on existing company records and records regarding the income accounting information system. The interview was done directly to the leadership or employees directly related to the activities of the income accounting information system. The analytical method used was a comparative method of comparing data obtained by the company with the theory presented by Mulyadi. General accounting information system that applies in general, according to Mulyadi, consists of revenue cycles (sales, delivery, billing and cash receipts), related functions (sales function, credit function, recapitulation function, submission function, billing function, accounting function), accounting records used (sales journal, accounts receivable cards, additional cards for receipt of advances, recapitulation and general journals) and document flowcharts (sales section, credit section, recapitulation section, submission section, billing section, accounts receivable section, additional cash receipt card section advance, and journal section). The results of this study indicate that in the comparison of income accounting information system at PT. Hanan Properti Bengkulu, including: income cycle (sales and credit), related functions (internal parties, namely sales and accounting functions, external parties, ie credit functions), records used (realization report, sales recapitulation, sales journal, receipt of money payments advance, additional books for advance payments) and document flow charts (sales department and credit department). So, the comparison of existing accounting information system at PT. Hanan Properti Bengkulu, there is a conformity in the income cycle with the theory, while the accounting records used and the related functions and document flow chart do not correspond to the theory.

1   INTRODUCTION

The use of information systems is intended to simplify user tasks so that time, cost and resource savings can be achieved in decision making. Therefore, it is necessary to evaluate the effectiveness of the information system. In fact, information is no less important than other resources owned by the company such as equipment, supplies or factories because reliable information will greatly support the company to progress and develop in today's highly competitive business climate.

In running its business, the company will face many transactions. So we need an efficient and effective system to handle such transactions. Transactions are grouped according to their kind to facilitate processing of transaction cycles, expense cycles, production cycles, and revenue cycles.

In sales activities, it is not just selling, but must know how these activities can be recorded properly, how to get customers, place orders, until the ordered goods are received by consumers properly. If the company cannot process transaction data in a clear, detailed and structured manner. Then the company will not get relevant information and can

Provide accurate information for management, so that management can make decisions in order to make sales appropriately so as to increase the effectiveness of company control and know the progress the company has achieved.

From what has been described above, in the preparation of this thesis the authors chose the title "Comparative Analysis of Income Accounting Information Systems at PT. Hanan Properti Bengkulu."

2 METHODOLOGY

This type of research used in this research is descriptive quantitative. According to (Sugiyono, 2013: 206), namely statistics that are used by describing or describing the data that has been collected as is without intending to make general or generalized conclusions, namely the author examines data related to the income cycle, related functions, notes used and flow chart.

3 FINDINGS AND DISCUSSION

Comparative analysis of income accounting information systems at PT. Hanan Properti Bengkulu is a series of credit sales systems for house orders, especially buyers from interested ones who are interested in housing (perumnas). By analyzing the comparison of income accounting information systems at PT. Hanan Properti Bengkulu can find out whether or not it is appropriate to the accounting information system conducted by PT. Hanan Properti Bengkulu with Mulyadi's theory.

Based on the table above, it can be seen the comparison between the existing accounting information systems at PT. Hanan Properti Bengkulu with the theory presented by Mulyadi as follows:

The income cycle

Sales

In sales, there is a match between the theory presented by Mulyadi and the existing income cycle at PT. Hanan Properti Bengkulu. In the theory presented by Mulyadi, the income cycle begins with sales, while at PT. Hanan Properti Bengkulu revenue cycle starts from the sales department which explains the price, location, technical specifications, infrastructure supplies, credit application.

As well as an advance payment and the appropriate instalments will be paid the amount of the credit. After that, make a House Order Agreement (SPPR), fill out a credit application, check the completeness of the data and submit the form to the credit department. In the credit division, there is an interview with the buyer, if the credit department agrees to issue an SP3K that is approved by the bank. The letter does not own a house, seeing the condition of the house is ready for occupancy, the sales department processes the KPR, after signing the document, the house changes its status from company property to private property.

Submission

In the submission, there is a correspondence between the theory presented by Mulyadi and the existing income cycle at PT. Hanan Properti Bengkulu, which is the delivery function to deliver the house if the requirements have been met by the buyer.

The requirements include, among other things, a copy of ID card, copy of family card, requirements for fixed income, civil servant decree for civil servants and employees for private employees, salary slips, a statement of having no debt in the bank, and a power of attorney to deduct wages. If you have met the requirements and signed various documents, then carry out the house handover, the handover section will compare the physical calculation of the recapitulation with the number shown on the take-home card, the house that has been completed becomes the property of the buyer.

Billing

In the billing, there is a match between the theory presented by Mulyadi and the existing income cycle at PT. Hanan Properti Bengkulu, which is a collection function when the house has changed its status from being owned by the company to being owned by the buyer. The billing department needs information from the delivery department that identifies the home, as well as information on pricing and other sales-specific terms from the

sales department. The basic document created in the billing process is a sales invoice, which tells the customer the amount to be paid and where to make the payment. The buyer usually pays the amount per sale. Usually two copies of an invoice are sent to buyers, who are asked to return one copy with the payment. Payments from buyers are then linked to the associated sales invoice.

Cash receipts

In cash receipts there is a match between the theory presented by Mulyadi and the existing income cycle at PT. Hanan Properti Bengkulu, the cash receipt department handles the buyer's remittances and saves them to the bank.

Related functions

In the related function, there is no conformity with the theory conveyed by Mulyadi, because there are concurrent duties in the related function, divided into two parties (internal parties and external parties), which should not be concurrent and the two parties have dual duties, namely:

a. The internal party, namely the sales function, has concurrent functions of house recapitulation, delivery and accounting functions. The sales function is responsible for providing information to buyers regarding prices, location, specifications and available infrastructure, requesting credit approval, then carrying out the house construction process, and determining whether the house has been built in accordance with the agreed contractual agreement, both regarding the type of size and design, the house recapitulation function is responsible for supervising the construction of houses that have been agreed upon by the buyer, the handover function is responsible for ensuring that no house is delivered to the buyer that does not meet the requirements. Houses that have been completed and after signing various documents regarding the house, automatically change the status from company property to owner ownership and the accounting function is responsible for recording receivables arising from credit sales transactions and making sales report. So the accounting function also doubles as part of the internal party.
b. External parties, namely the credit function and in the credit function have concurrent collection functions which are directly handled by self. The credit function provides credit services for qualified home buyers because most of the sales that occur within the company are credit sales.

4   CONCLUSION

In a comparison of income accounting information systems at PT. Hanan Properti Bengkulu has a conformity with the income accounting information system with the theory presented by Mulyadi on the income cycle. According to Mulyadi's theory, the income cycle consists of sales, delivery, billing and cash receipts and the income cycle processes in PT. Hanan Properti Bengkulu is in the process of an income cycle according to Mulyadi.

On the related functions in PT. Hanan Properti Bengkulu does not agree with the theory conveyed by Mulyadi because the concurrent sale of the house recapitulation function and the handover function conveyed by Mulyadi.

Accounting records used at PT. Hanan Properti Bengkulu is not in accordance with the theory presented by Mulyadi because there is no receivable card

The document flow chart at PT. Hanan Properti Bengkulu is also not in accordance with the theory presented by Mulyadi.

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Effect of Independence, Professionalism and Experience on Audit Quality

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Abstract   : This study aims to examine and analyze the influence of independence, professionalism, and experience on audit quality in the city of Medan. This research was conducted with a population and samples taken with saturated techniques which used the entire population as a sample. This study uses a questionnaire distribution technique. The data analysis model uses multiple linear regression, validation test, reliability test, normality test, multicolonierity test, and others to get the desired results assisted by the SPSS program. The results of the research on independence and experience have a significant effect on audit quality at KAP in Medan city, while professionalism does not have a significant effect on audit quality in KAP in Medan city.

1 INTRODUCTION

A phenomenon that violates the professional code of ethics related to auditors in Medan is in the Corruption Court in Medan District Court, namely the case of the Head of KAP Hasnil M Yasin & his Partners regarding the misappropriation of 2001 and 2002 PPh in Langkat Regency with Sekda Langkat Surya Djahisa. Regarding the Public Prosecutor's Service (JPU) indictment, Hasnil was accused of carrying out corruption that cost the State more than Rp 1 billion. Attorney Choirun Prapat, revealed that Surya Djahisa when he served as Head of Finance for the Langkat Regency Government assigned Hasnil M Yasin & Partners to make changes to the amount of PPh article 21 in fiscal 2001 and 2002 to be aligned with the latest rates. The Langkat Regency Government receives a compensation budget of Rp. I5.9 billion. Based on the contract agreement, KAP Hasnil M Yasin & Partners received an honorarium of 20% from 5.9 billion, namely Rp. 1.19 billion. Hasnil received approximately 400 million and Surya Djahisa received Rp. 793 million. Because of the defendant's actions, the State suffered a loss of Rp. 1.193 billion. The related numbers are in line with those calculated by the North Sumatra BPKP. Like Surya Djahisa who was previously tried, the prosecutor accused Hasnil of diverting his authority to increase the wealth of himself and other parties. This makes the editor's ethical actions in conditions of audit problems raise doubts from various parties due to disobedience to professional ethics and audit guidelines as a public accountant.

2 LITERATURE REVIEW

The Theory of the Effect of Independence on Audit Quality

An important component for public accountants is independence, that is, auditors are required to be honest, difficult to be influenced and not take sides and have no interest in any party. Honesty is meant towards management and company leaders, as well as to the public and other interested parties and who place their trust in an auditor.

Auditors are considered not independent if they have a relationship (such as family or friend relations) through the auditee that causes suspicion if the related auditor will take sides or not be independent. So that the

auditor must be free according to the reality and avoid conditions that cause other parties to be unsure of the auditor's freedom.

We will measure this independence variable using the instruments proposed by Mautz and Sharaf (1980), namely: independence of audit programs, investigations and in reporting the audit.

The Theory of the Effect of Professionalism on Audit Quality

Professionalism can be interpreted as the attitude of members of the profession who are truly deep in and serious about their profession. A professional attitude is very meaningful for an auditor to be able to foster a sense of trust from the public or report users. Because the auditor will be responsible for the opinion he gives. Professionalism has a direct or indirect effect on audit quality (Baotham, 2007).

The definition related to professionalism for auditors based on Hidayatullah (2009) includes five aspects, namely: dedication to the profession, social responsibility, independence, belief in professional ethics and interaction with colleagues. Besides professionalism, every public accountant should adhere to the professional ethics set by the Indonesian Institute of Public Accountants (IAPI), so that unhealthy competition conditions can be avoided. (Tri Suyanti, 2019).

We can measure this variable using the variables of dedication to the profession, obligation to the profession, independence, and trust in the profession and fellow professions.

The Theory of the Effect of Experience on Audit Quality

Namely, the auditor's experience in auditing financial reporting. This experience can be known from the time or how many audits he did. Auditors with high experience will have more knowledge and structure of memory than those with less experience. So that the more experience and professionalism of the auditors, so that the decisions that are determined will be more "accountable". Auditors who have high quality are considered to be able to provide a high level of credibility for the user of the audit report (Tri Suyanti, 2019).

We can measure the experience variable by using an indicator of the length of time an auditor has worked, the amount of training he has attended, and also the frequency of examination work he has done.

Audit Quality Theory

Audit quality is a description of the practice and results of the audit provided in accordance with existing requirements. Audit quality is used as an audit quality standard which is a measure of the responsibility of an auditor which can also be a measure of whether the completed audit process is good and there are no mistakes based on existing regulations.

We can measure this variable using indicators of competence and professional quality of the audit team and staff, the effectiveness of the audit process, the advantages and benefits of the audit reporting.
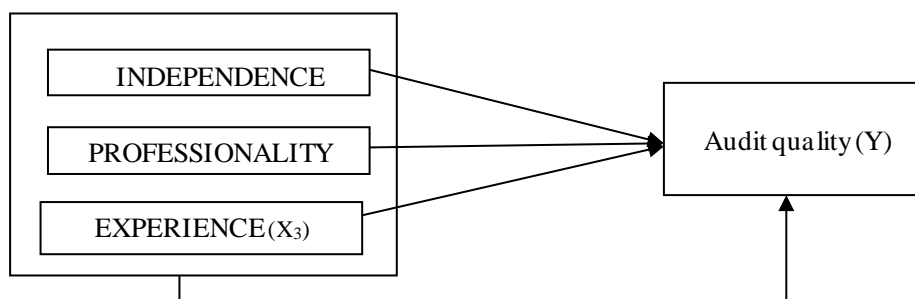
Framework

Figure 1. Framework

Hypothesis

H1 = Independence affects the quality being audited.

H2 = Experience influences the audited quality.

H3 = Professionalism does not affect the quality being audited.

H4 = Independence, experience and professionalism have an influence on audit quality.

3   METHODOLOGY

Research Approach

This research uses a qualitative approach, namely a research method that makes fundamental general principles the center of attention based on the description of the unit of phenomena found in a person's social life. The definition of a qualitative approach is a research procedure with the aim of deepening a humanitarian problem based on a comprehensive depiction arrangement in accordance with detailed responses from the informant and carried out in natural situations.

Population and Sample

The population used was auditors from KAPs in Medan City, North Sumatra, namely 21 KAPs registered with the IAI.

The sample determination using saturated sample technique, namely using all members of the population to be used as research samples.

Table 1. Sample List of Public Accountant Firms in Medan City

No	KAP Name	KAP Address	Number of Accountants
1.	KAP Drs. Selamat Sinuraya dan Rekan (Pusat)	Jl. Stasiun Kereta Api No. 3-4 (061) 4528720	8
2.	KAP Fachruddin dan Mahyuddin	Jl. Brig. Jend. Katamso No. 20G (061) 4518891	10
3.	KAP Syamsul Bahri, MM, Ak dan Rekan	Jl. Setia Budi, Komplek Setia Budi Point C-8 (061) 8228282	15
4.	KAP Dra. Meilina Pangaribuan, MM	Jl. Gaharu Simpang Bambu 3 lantai 2 No. 138 - 08116525788	10
5.	KAP Johan Malonda Mustika dan Rekan (Cab)	Jl. S. Parman No. 56 (061) 4520350	18
6.	KAP Joachim Poltak Lian Michell dan Rekan (Cab)	Komplek Setia Budi Bisnis Point Blok CC-06 (061) 8218300	15
	Total		76

Method of collecting data

In collecting research data using a questionnaire method (questionnaire), namely a method of collecting data by giving respondents several questions or written statements which will then be answered by the respondent. The variables are then measured using a Likert scale that will use the behavior, arguments and perceptions of a person or organization related to a social problem.

The Likert scale measurement value is divided into 5 points, namely:
• Strongly agree i (SS) = 5
• Agree i (S) = 4
• Doubt (R) = 3
• Disagree i (TS) = i2
• Strongly Disagree (STS) = 1

Validity test

This test is useful for measuring the validity of a questionnaire. A questionnaire is called valid if it can reveal something that is measured by comparing the correlation coefficient of each question (r). if r is greater than 0.30 then the question item is considered valid. The way to calculate r is df = n-2. Where n is the number of samples.

Reliability Test

A questionnaire is declared reliable if the individual's answers to the statements or questions are consistent over time. There are 2 ways to take reliability measurements, namely repeated measure and one shot.

Normality test

Aims to test the spread of the variable whether the variable is normal or not.

Simultaneous Regression Coefficient Test (F test)

Aims to see whether the variable can simultaneously work to run the independent variable to the dependent properly. It is said good if sig is less than alpha and whether the independent variable affects the dependent variable.

T test

The t test aims to test the influence between the independent variables and other variables. The t test can be done by comparing the t count with t table by paying attention to the significance value of each t count.

Research Data Analysis Model

This research model is used to determine the effect of the independent variables and the dependent variable with multiple linear analysis formulas, namely:

$Y = a + b1X1 + b2X2 + b3X3 + e$

Where :

Y = Audit Quality

a = Constant

b1, b2, b3 = Regression Coefficient

X1 = Independence

X2 = professionalism

X3 = Experience

E = standard error

4 FINDINGS AND DISCUSSION

Validity test

The validity test was carried out in this research by comparing the calculated value with the table i for idf = n-2. As for the number of samples, there are 37 respondents and the df can be calculated with 37-2 = 35 with df = 35 and alpha (α) = 0.05 in order to obtain r table = 0.3246. So that in conclusion, the rcount value which is more than rtabel gives a conclusion that the question or indicator is declared valid.

Reliability Test

Table 2. Results of the Reliability Test

No	Variable	r alpha	Criteria	Status
1	Independence (X1)	0.660	0.60	Reliabel
2	Professionalism (X2)	0.736	0.60	Reliabel
3	Experience (X3)	0.795	0.60	Reliabel
4	Audit quality (Y)	0.756	0.60	Reliabel

Based on table 2, it can be seen that all variables and questions are in the reliable status. This can be seen from all Croanbach's alpha values that exceed the criterion which is the benchmark, namely 0.60.

Normality Test

Table 3. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		76
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	2.60044867
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.058
Kolmogorov-Smirnov Z		.681
Asymp. Sig. (2-tailed)		.742

a. Test distribution is Normal.

Based on table 3, it can be seen that the calculation results show a Kolmogorov-Smirnov value of 0.681 and a significance value of 0.742. from the calculation above the significance value is 0.742> 0.05. so that the data used in this research are normally distributed.

Multicolonierity Test

Table 4. Coefficients

Mel		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Correlations Zero-order	Partial	Part	Collinearity Statistics Tolerance	VIF
1	(Constant)	12.432	4.751		2.617	.011					
	Independen_X1	.409	.166	.249	2.469	.016	.553	.279	.204	.673	1.486
	Professionalism_X2	.183	.096	.182	1.907	.060	.471	.219	.158	.753	1.327
	Experience_X3	.550	.121	.444	4.542	.000	.640	.472	.376	.717	1.395

a. Dependent Variable: Audit Quality Y

Based on table 4, it can be seen that the values for tolerance and VIP indicate the absence of independent variables with a tolerance value <0.10 and a VIP value> 10. So that it can be concluded that in this research there is no multicolinierity because the variables are not related to one another.

Heteroscedasticity Test

From the graph, it can be seen that the distribution of the points randomly up or down zero (0) on the Y axis. So we can conclude that in this research the regression model can be used because there is no heteroscedasticity.

Table 5. Model Summary b

Model	R	Change Statistics

	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	.712ᵃ	.507	.487	2.65407	.507	24.703	3	72	.000

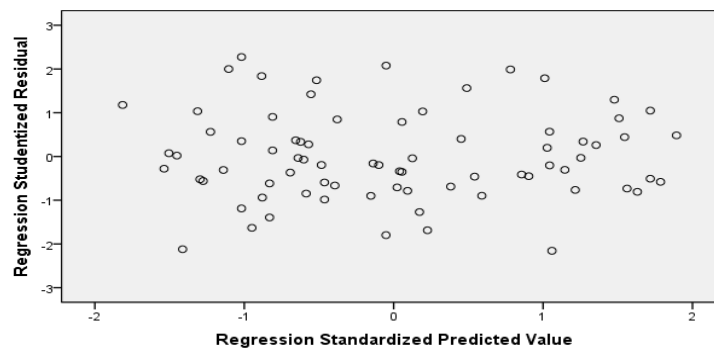a. Predictors: (Constant), Experience_X3, Professionalism_X2, Independen_X1

b. Dependent Variable: Audit Quality _Y

From the results of the table above, there is an Adjust R Square value, namely 0.487, which is equal to 48.7%. This states that the audit quality variable can be explained by the independence variable, professionalism, and experience worth 48.7% while the remaining 51.3% can be explained by other variables outside of this research.

Figure 2. Heteroscedasticity Test

F test

Table 6. ANOVA b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	522.022	3	174.007	24.703	.000ᵃ
	Residual	507.175	72	7.044		
	Total	1029.197	75			

a. Predictors: (Constant), Experience_X3, Professionalism_X2, Independen_X1

b. Dependent Variable: Audit Quality _Y

From the table above, it can be seen that the f test results are 24,703. This test also tests simultaneously whether the independence, professionalism, and experience variables can run the audit quality variable which can be known to be a significant value of 0.00 <0.05, this proves that the independence, professionalism, and experience variables have a significant effect on audit quality.

Multiple Regression Model

Table 7. Multiple Regression Model

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	12.432	4.751		2.617	.011
	Independen_X1	.409	.166	.249	2.469	.016
	Professionalism_X2	.183	.096	.182	1.907	.060
	Experience_X3	.550	.121	.444	4.542	.000

a. Dependent Variable: Audit Quality_Y

From the related table, we get multiple linear results with the formula, namely

$$Y = 12,432 + 0.409\,(X1) + 0.181\,(X2) + 0.550\,(X3) + e$$

Where :
Y = Audit Quality
a I = Constants
X1 = Independence
X2 = Professionalism
X3 = Experience
e = Standard Error

The influence of independence on quality is audited

From the results of the research that has been carried out above with all the tests that have been carried out, the results obtained are X1 0.016 <0.05. These results prove that independence affects audit quality and states if H1 is accepted. Independence is one of the most influential aspects to encourage auditors to make auditors better. The better the audit quality, the more reliable the results issued by the auditors will be. This research is in line with Endang Sri Utami's research which states that independence affects the quality of auditors.

Effect of professionalism on audit quality

From the research that has been done and the tests that have been done, the following results are X2 of 0.060 > 0.05, so from the results it can be concluded that professionalism does not affect audit quality, meaning that H2 is rejected. Preference is often considered less influential in the results of an auditor's performance even though in fact the more professional a person is, the better his work results will be. This research is not in accordance with the research conducted by Made Herman Mahardika, Nyoman Trisna Herawati, and I Made Prradana Adi Putra who stated in their research that professionalism has a significant effect on audit quality.

Effect of experience on audit quality

From the results of research that has been carried out and tested, the following results are obtained X3 0.000 <0.05, so based on the results it is stated that experience has a significant influence on audit quality, which means that H3 is accepted. Auditor experience will be one of the most important aspects for an auditor, the longer the work experience of an auditor in carrying out the task, the better the results will be, in the sense that an auditor with a lot of experience will have a good reputation as well. This research is in line with the research of Made Herman Mahardika, Nyoman Trisna Herawati, and I Made Pradana Adi Putra which concluded that experience has a significant effect. This result is not the same as the research conducted by Fadil Ilhamsyah, which states that experience does not affect audit quality.

5 CONCLUSION

This research was conducted to determine whether independence, professionalism and experience have an effect on audit quality and after conducting research we have obtained the results according to what we have tested, namely independence has a significant effect on audit quality, professionalism does not significantly affect audit quality and experience affects quality. audit. All results obtained are based on test results using SPSS. It is hoped that the next researcher will add independent variables in order to get better results and add years of

research in order to obtain more satisfying results. For future researchers to conduct research in a different place from this research place in order to get varying results.

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