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Integrated Reporting Elements Analysis of Mining and Manufacture Companies in Indonesia

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Abstract

This research aims to analyze the implementation of integrated reporting elements by mining and manufacture companies in Indonesia. The analysis consists of scoring the number of the Integrated Reporting (IR) element conducted by mining and manufacture companies listed on the Indonesia Stock Exchange. Research data was taken from Companies' Annual Report, sustainability report and other information published on IDX. This research analyzes the main eight indicator of Integrated Reporting. A purposive sampling method is used in this research to determine the research sample. Analytical technique used in this research is descriptive statistical analysis. Research finding shows that 68.3% of companies have implemented eight IR elements. Among those companies, only ten companies enumerated in Integrated Sustainability Reporting Award. The transformation report policy suggested by OJK in integrating Sustainability Reporting, Corporate Social Responsibility and Annual Report into an Integrated Report motivates manufacture and mining companies to present their performance information corresponding to International Integrated Reporting Framework.

Keywords: Integrated Reporting Framework, IR Elements, ISRA, Legitimacy, Mining, Manufacture.

1. Introduction

Each company runs their business to achieve their goal with perfect strategic planning. In shaping their long-term goal, the company should consider all aspects, not only gaining profit-oriented but also the sustainability of the environment. Mining and manufacture company are the company which runs its business in exploiting the environment and sustainability of the earth. Mining company gains the advantage of the resource provided by the earth while manufacture company has its final plant waste. Their business takes along with the environment. Within this condition, mining and manufacture companies have to consider their action in saving the earth and environment sustainable for the future generation.

In order to show their responsibility to the environment, company should provide information for the public. Stakeholders need information in making decisions. Financial reports is a form in delivering information of company's financial and non-financial routine (Kustiani, 2016). A complete Financial Statement expected to convenience the stakeholder in gaining valid data regarding the performance of the companies. In the other hand, non-financial information become an important information. Integrated Reporting is an evolution of business report which combine the financial and non-financial reporting. The evolution initiates by Financial Report, Management Report, Corporate Social Responsibility Report, Green Reporting, Sustainability Report and the latest is Integrated Reporting.

International Integrated Reporting Council (IIRC) proposed a framework called Integrated Reporting which combine financial report and non-financial report to highlight the business performance. Farrar (2011) defined Integrated Reporting as a combination of human/person, wealth, natural resources, intellectual resources, intentional objectives, transparency, integrated system technology and innovation. Integrated Reporting can be a management tool to reflect and communicate any organization strategies, good governance, and forecasts of social environment, reaching the short, medium and long-term strategy assessment (IIRC, 2013), (Sofian & Dumitru, 2017).

The implementation of Integrated Reporting depends on the readiness of a country in adjusting the new form of reporting. The Financial Services Authority (Otoritas Jasa Keuangan) Indonesia concern about the agenda of global financial changes and statements for the development of sustainable goals. OJK gives awareness of the Environment, Social and Government (ESG) to achieve financial system stability by compiling integrated financial reporting (OJK, 2018). Sustainability Reporting (SR) is still used in Indonesia. This kind of reporting was based on Global Reporting Initiative Standard which been accomplished by National Center for Sustainability Reporting. Otherwise, on July 2019, Otoritas Jasa Keuangan (OJK) released a policy in term of shifting the way of business presenting their performance statement in order to conduct an integrated reporting. this regulation called by Rancangan Peraturan Otoritas Jasa Keuangan (RPOJK).

The urgency of non-financial statement such as sustainability report, corporate social responsibility report and integrated report motivate this research to analyze the implementation of integrated reporting elements by the mining and manufacture company. The transformation of Sustainability report or Corporate Social Responsibility and financial statement into an Integrated Reporting, Sustainability Reporting to Integrated Reporting trigger every business to straightway present a report according to Integrated Reporting guidelines. This research emphasis the grade of IR elements implementation.

2. Literature Review

Legitimacy Theory

Legitimacy theory was taken from the ideas of organizational legitimacy, defined well by (Dowling & Pfeffer, 1975) as:

“... a condition or status which exists when an entity's value system is congruent with the value system of the larger social system of which the entity is a part. When a disparity, actual or potential, exists between the two value systems, there is a threat to the entity's legitimacy.”

In brief, legitimacy is a theory that describe all organization action are appropriate, suitable, in social structure, norm, morals, beliefs and characterizations (Suchman, 1995). Legitimacy Theory plays a role in enlightening the behavior of organizations to fulfill their social responsibility that supports the recognition of their company's objective and survival by

implementing and developing voluntary social contract and environmental disclosure. Social responsibility action should follow the expectation of society. In terms of maintaining the business, it cannot be neglected that the company should align its business goal with the social contract to gain a great steadiness. A company should have a good ethic and legitimacy in maintaining business and social relationships.

Triple bottom line

Sustainability report is arranged according to the concept theory of Triple Bottom Line. It's a mixture of financial statement, social environment and other characteristics. Sustainability Report provide any main business' information which is not presented in financial report. This report enhances the understanding of users in terms of resources, capital, risk ad opportunities, governance, and ability to innovate.

The Triple Bottom Line concept demonstrate not only about the Profit gained by the company but also explain the People, and the Planet being exploited. Those three concepts are the main pillars which integrated financial, social and environment (Elkington, 1998). Triple Bottom Line theory has been used by business organization as an activity model of company social responsibility implementation. Triple Bottom Line Theory ensure that environment and society must be included in company's long-term strategy.

Triple Bottom Line Concepts consist of three main pillars (Elkington, 1998);

- a. Planet. It describes that company should give a responsiveness to the social environment condition. Such as the exploration of natural resources that are increasingly scarce and cannot be renewed, company should manage the waste production then recycled it to become an environmentally friendly product.
- b. Profit, focused on efforts to create fair trade, ethical trade, and ethical business practices. Company gain advantages get along with their awareness action to protect the sustainability of social and environmental. This effort will engage a very high cost in the beginning.
- c. People. The company must support the labor force interests, include guarding them from various possibilities risk and give best treatment by giving relevance wage, improving quality, education and health program.

Integrated Reporting

The enlargement of reporting start from Financial Reporting done by the company in presenting their current business condition. Moreover, the public eager to gain more complete information provided by the company. Stakeholder needs to get more understanding of the company's performance in term of financial and social awareness. Formerly, business starts to provide another form of reporting called by Management Reporting. However, the company's commitment and environmental stewardship activities are not bounded in the Management Reporting. Reporting transformation jump into Green Reporting. Unfortunately, Green Reporting presentation is still separated and has not published consistently. This circumstance triggers the improvement of the Good Corporate Social Responsibility Report. Sustainability Report obliges an enhanced method in providing more wide-ranging information and integrated reporting. It is an integration of financial report and sustainability report become an integrated reporting.

The changes and adoption of Integrated Reporting encounter the traditional report to give a transparent statement and strategic value creation for stakeholder and societies. IIRC (2013), stated that Integrated Report is a brief description of organization activities performance dealing with strategies, future aspect and social environment value creation. Integrated Reporting aims to give acquaintance of social environment which give impact to business, sources ad its

correlation. This report shows the organization ways in coordinating all environmental aspect with society to create a sustainable value.

International Integrated Reporting Council provides guideline principles in disclosing company information through Integrated Reporting. The Integrated Reporting principles are as follows (IIRC, 2013):

- a. Strategic focus and future orientation. IR must provide a deep understanding of the organization's strategy, and business's capability in creating organization's value.
- b. Stakeholder Association. IR must explain the understanding of organizational relationship with the stakeholders.
- c. Information Connectivity. IR has to describe an overall depiction of mixture and interrelationships which affect to the value creation.
- d. Materiality. IR have to describe the materiality information in business activities.
- e. Concise. IR must be brief without reducing any necessary information elements.
- f. Reliability and completeness. IR must provide reliable and complete information, without any material errors.
- g. Consistency. IR must consistent in presenting their information.

Some of organization ty to combine their integrated reporting and vigorous thinking in a systematic and transparent report. It recommends that an integrated reporting of any organization could give a good development changing in the social environment (Camilleri, 2018). In decades, Business began started to unite financial performance, social responsibility and environmental indicator which were guided by Global Reporting Index. The company's relationship with the external environment framework has been changing. Currently, ESG disclosure is a form of present company strategic company's positioning rather than their compliance as seeking external legitimation to the public (Beck, Dumay, & Frost, 2015). Camodeca (2017) find that the change experienced by the selected companies was related to the aspects of company's capital, connectivity, improvement of social responsibility disclosure, analyzing company materiality, their effort in handling the critics (Camodeca, 2017).

3. Methods

The research population is mining and manufacture company listed on IDX which publish their Annual Report and other information in 2018. This research uses purposive sampling technique in determine the research's samples. This research uses secondary data (published annual report) taken from www.idx.co.id. There are eight indicators used in this research which are the element of integrated Reporting based on the International Integrated Reporting Council (IIRC, 2013);

1. Good Corporate Governance.
The company should describe on how the good corporate governance exist and support in creating the short-term, medium and long-term value
2. Organizational Overview and External Environment.
The company should exemplify their activities as well as their action to the social environment.
3. Business Model.
The company should figure out their business model.
4. Strategy and Resource Allocation.
The company should determine the company's goal and their approach to achieve it.
5. Risk and Opportunities.
The company should explain their risk and opportunities which can give an impact to their performance

6. Performance.
The company should demonstrate the company performance and position in achieving their strategic goals.
7. Base of Presentation.
The company should describe the method, valuation and evaluation of any information presented in Integrated Reporting. Performance.
8. Outlook.
The company should illustrate the potential uncertainty challenged by the organization in running their business in the future.

These variables are dummy variable. It was calculated by giving score to the availability of element Integrated Reporting in the company's Annual Report. The valuation of the dummy variables will be scored one if the company implement of IR element. Then, it will be scored by zero (0) if the company did not present the element of Integrated Reporting. The cumulative score of each company will determine level of IR elements' implementation in their report.

The research method uses in this research are statistic descriptive and frequency analysis. This research will describe the average, minimum, maximum and standard deviation value to show the proper of data distribution. Furthermore, this research also analyzes the frequency of company which implement the IR elements in their Annual Report.

4. Results and Discussion

Descriptive Analysis

This research uses 202 samples taken from the Company's Annual Report 2018. Examining the result of the implementation of Integrated Reporting (IR) can be shown in Table 1 below. The minimum value of IR is 6 (six). It shows the companies already implement six elements of Integrated Reporting in their Annual Report. While the maximum value is 8 (eight). It means that the company has applied eight elements of integrated reporting in their Annual report. This finding shows that implementation of IR element done by the companies voluntarily before the shifting plan proposed by OJK released. The manufacture and mining company has already present their Annual Report according to IIRC Framework.

The mining and manufacture companies in this research implement IR element for 7.64 in average. It can describe the positive action of the average company run their business not only for gaining profit but also giving reward to the social environment and then present their action in the Annual Report. The variance value is 0.310. It is a good sign that this research has small value of variance. The smaller the value of variance the closer the data distribution to the average which means the more valid the model used. While the standard deviation is 0.557. It shows that the deviation of data distribution at 0.557 which means a lower deviation to the average value of this research's data. This finding analysis indicate the level of readiness mining and manufacturing company in implementing almost all the element of Integrated Reporting.

The high average value of the IR element implementation confirms a good sign that the company in this sample is ready to face the transformation policy. Their effort in presenting Annual Report based on the guideline of International Integrated Reporting Framework before the policy release must be appreciated. This can be seen as their social responsibility to the social environment as well as the stakeholder.

Table 1. Descriptive Analysis

	Min	Max	Mean	Std Dev.	Variance
IR ELEMENT	6	8	7.64	0.557	0.310

Sources: Data Processed 2020

Frequency Analysis

This research finds that there are 68.3% of mining and manufacture companies have present eight indicator of Integrated Reporting elements. This result shows that more than 50% of the samples have presented their reporting based on the IIRC standard voluntarily. This finding show that mining and manufacture companies already present their Annual report by integrating their financial performance as well as non-financial statement into one document called Integrated Reporting. describing the eight elements in their report is the way to provide complete and concise information for the stakeholder. There are 10 (ten) companies that are listed in the International Sustainability Reporting Award which are PT Semen Indonesia Tbk., PT Unilever Tbk., PT Bumi Resources Tbk., PT Indocement Tuggal Persada Tbk., PT Antam Tbk., PT, Timah Tbk., PT Bukit Asam Tbk., PT Indo Tambangraya Megah Tbk., PT Medco Energi International Tbk., and PT Vale Indonesia Tbk. Those companies regularly present their Annual Report include the assessment of Integrated Reporting elements.

Table 2. Frequency Analysis

IR Element Implemented	Frequency	Percent
6	8	4.0
7	56	27.7
8	138	68.3
Total	202	100.0

Sources: Data Processed 2020

Meanwhile, there is only 4% of the sample which implements six elements of IR. Therefore, there is only eight company which still applied six elements of Integrated Reporting. Those are PT Tempo Scan Pacific Tbk., PT TRI Banyan Tirta Tbk., PT Yanaprima Hastapersada Tbk., PT Jembo Cable Company, PT Ever Shine Tex Tbk., PT Perdana Kaya Perkasa Tbk., PT Pania Indo Resources Tbk., and PT Capitalinc Investment Tbk. This result indicate that the companies have tried to implement several elements of Integrated Reporting. This effort is reflection of their responsibility to the social environment as well as to the stakeholders in term of giving valid information of business performance.

5. Conclusion

Mining and Manufacture Companies listed in IDX are already apply the policy changing of integrated the annual report. Those companies already exposed element of integrated reporting in their annual report. This research shows that more than 68% of mining and manufacture companies have applied eight integrated reporting elements. Some of the are nominee of International Sustainability Reporting Award. It indicates the implementation of IR elements in mining and manufacture companies is running well voluntarily before the policy released.

Implication of this research is that the company has the integrity to align their business with the sustainability environment. Mining and manufacture companies have high awareness of reporting their support system of a sustainable business. They revealed an action in

presenting elements of integrated reporting voluntarily before the mandatory policy exist for them.

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**The Effect Of Working Discipline on Employee Performance in PT
Perusahaan Gas Negara Tbk Bekasi Area**

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Abstract

Human Resources (HR) is a unity of energy and an important element that is very influential for the Agency / Company. For the achievement of a goal, it is necessary to have human resources that have discipline in order to create a good performance, so that it will accelerate the achievement of optimal goals. Methods used are observation, documentation, questionnaires and interviews, using techniques sample with number of respondents as many as 40 people. Calculations for analyzing data using SPSS Version 25 Based on the results of the calculation of the Correlation Coefficient Test obtained results of 0.805it means having a strong relationship between work discipline and employee performance. Determination Coefficient Test Results resulted in an R Square value of 0.648 or 64.8% means that 64.8 % is influenced by work discipline. In the regression equation yields $Y = 11.218 + 0.740X$. meaning that if the value of $X = 0$ or without discipline then the employee performance is 11,218. If X increases by 1 point or every increase in work discipline by 1, it will increase employee performance by 0.740, which means there is a positive influence between work discipline and employee performance.

Keywords: Work discipline, Employee Performance

1. Introduction

An organization me that other State activities, both companies engaged in goods or services will strive to achieve the goal y ang been set and want to achieve a good employee performance on any parts of the company's field of activity. For increase achieved with good performance, the company must maintain the employee's performance and try to improve the energy work.

Discipline, which means being obedient or good to the leader and to the rules, discipline is also the ability to control oneself that is regulated. Work discipline focuses on employees to be able to obey the rules, standards, and develop a good attitude towards work. Therefore, in every organization it is

necessary to stress the discipline of its employees. Through high discipline employee work productivity can be improved.

A manager is obliged to maintain discipline in the company led by her. As an employee in a company should look at the consequences for the penalty and firmness can be obtained from the deeds he did. The employee's work discipline plays an important role, with discipline, of course all employees will obey the rules, arrive on time and perform their duties and responsibilities in the company. Employee work discipline to be more enthusiastic and stimulate the high work to increase and success in the development of the company.

Besides that, there is another important thing that must be considered in a company in order to achieve or improve employee performance. Performance is the result of quality and quantity of work achieved by an employee in carrying out their duties in accordance with the responsibilities given to him. And performance is also the result of the thought and energy of an employee of the work he does.

2. Literature Review

Work Discipline

Discipline is the most important thing in life, where discipline can reflect the nature of a person, group of people, or an organization, one of which can be through behavior and way of thinking. Discipline itself can be seen from someone against obedience to the rules that have been set. According Siswanto (2013), states that: work discipline can be defined as an attitude of respect, respect, obedience, and obedience to the regulations that apply both in writing and unwritten and are able to carry out and do not shy away from receiving sanctions if violating duties and authority given to him.

Hasibuan (2017) states that, "Discipline is one's awareness and willingness to obey all company regulations and applicable social norms. Good discipline reflects the magnitude of one's responsibility for the tasks assigned to him "Whereas according to Sin godimedjo (2000), argues that: Discipline is an attitude of willingness and willingness to obey and obey the norms of regulations that apply in the surroundings. Good employee discipline will speed up company goals, while declining discipline will become a barrier and slow down the achievement of company goals.

According Riva'i (2014) in "labor discipline is a tool used to change a behavior manager as well as an attempt to increase awareness and willingness among all company rules and norms - social norms prevailing". Assumptions that the leader has a direct influence on the attitude of habits obtained by employees. The habit is determined by the leader, both with the climate or atmosphere of leadership and through personal example. But in reality, many factors will affect a person's discipline.

According to Singodimedjo in (2000), factors affecting employee discipline:

1. The size of compensation.

The size of the compensation can affect the establishment of discipline. Employees will comply with all applicable regulations, if they feel they are guaranteed a compensation that is worth the effort they have contributed to the company. If he receives adequate compensation, they will be able to work calmly and diligently, and always try to work their best. However, if he feels that the compensation he receives is far enough, he will think ambiguously, and try to find additional income from outside, causing him to be absent, often asking for permission to leave.

2. The presence or absence of leadership in the company.

Leadership model is very important, because in a corporate environment, all employees will always pay attention to how the leader can enforce his discipline and how he can control himself from words, deeds, and attitudes that can harm the established discipline rules.

3. The presence or absence of definite rules that can be used as a handle.
Coaching discipline is not going to be implemented in the company, if there is no written rule that is sure to be used as a handle together. Discipline is not possible to enforce if the rules made are only based on verbal instructions that can change according to conditions and situations.
4. The courage of the leader in taking action.
If there is an employee who violates discipline, then there needs to be courage in the leadership to take action in accordance with the level of violation he made.
5. The presence or absence of leadership supervision.
In every activity carried out by the company there needs to be supervision, which will direct the employees to be able to carry out the work appropriately and in accordance with what has been determined.
6. The presence or absence of attention to the employees.
Employees are human beings who have different characters from one another. An employee is not only satisfied with receiving high compensation, challenging work, but also, they still need great attention from their own leaders.
7. Created habits that support the establishment of discipline.
Positive habits include:
 - a. Mutual respect, when met in the work environment.
 - b. Give praise in accordance with the place and time, so employees will also feel proud of the praise.
 - c. Often involving employees in meetings, especially those that are related to their destiny and work.
 - d. Tells if you want to leave a place for coworkers, by informing, where and for what business, even though subordinates.

There are 2 forms of work discipline proposed by (Mangkunegara, 2017), which are as follows:

a. Preventive Discipline

Preventive discipline is an attempt to move employees to follow and adhere to work guidelines, rules that have been outlined by the company. The basic aim is to move employees to self-discipline. In a preventive way, employees can maintain themselves against company regulations.

Preventive discipline is a system related to work requirements for all parts of the system in the organization. If the organizational system is good, it is hoped that it will be easier to uphold work discipline.

b. Corrective Discipline

Corrective discipline is an effort to move employees in uniting a rule and directing it to keep abiding by the rules in accordance with the guidelines that apply to the company.

In corrective discipline, employees who violate discipline need to be sanctioned in accordance with applicable regulations. The purpose of sanctions is to

Basically, there are many indicators that affect the level of employee discipline in an organization. The indicators of discipline according to Hasibuan (2017) are as follows:

1. Purpose and Ability

A person's goals and abilities influence the level of employee discipline. The goals to be achieved must be clear and ideally set and quite challenging for the ability of employees. This means that the goals (jobs) imposed on someone must be in accordance with the ability of the employee concerned, so that he works seriously and is disciplined in doing it.

2. Modeling Leadership

The exemplary of a leader is very important in determining employee discipline. Because leaders are role models and role models for their employees. Leaders must give examples, such as having good behavior, being highly disciplined, honest, fair, and their words and actions are appropriate. If someone has a bad personality (lack of discipline), then his subordinates will lack discipline.

3. Reply Services

Recompense services (salary and welfare) also influence employee discipline, compensation will provide employee satisfaction and love for the organization / agency. If employee love is getting better from day to day, their discipline will be better too. To realize a good employee discipline, the organization must provide a relatively satisfactory remuneration. Discipline of employees may not be good if the rewards they receive are not satisfactory to meet the needs of his life with the family.

4. Justice

Justice contributes to the realization of employee discipline. Because ego and human nature always feel important and want to be treated the same and other human beings. Justice that is used as the basis of policy in providing compensation (recognition) or punishment will stimulate the creation of good employee discipline. Managers who are proficient in leading always try to be fair to all their subordinates. With good justice will also create good discipline. So, justice must be applied well in every company so that the discipline of company employees is also good.

5. Beware

Inherent Supervision is the real and most effective action in realizing the discipline of company employees. With caution, it means that the supervisor must be active and directly supervise the behavior, morals, attitudes, work enthusiasm, and work performance of his subordinates. This means that superiors must always be present at the place so that they can supervise and provide guidance if their subordinates have difficulty completing their work.

6. Penalty Sanctions

Penal sanctions play an important role in maintaining employee discipline. With sanctions that are increasingly severe, employees will be more afraid to break the rules so that disciplinary attitudes and behavior will be reduced. The severity of the sanctions to be applied also affects the merits of employee discipline. Penalties must be established based on logical, reasonable and clearly informed information to all employees. Penalty sanctions should not be too light nor too severe so that they continue to educate employees to change their behavior. Penalties should be reasonable and appropriate to the level of violation, be educational, and be a motivational tool for maintaining discipline in the company.

7. Assertiveness

The firmness of the leader in taking action will affect the discipline of the company's employees. The leadership must be brave and firm, acting to punish every employee who is disciplined in accordance with the sanctions that have been set, so that the leader will be able to maintain the discipline of company employees. Conversely, if a leader is not assertive or does not punish employees who are disciplined, it is difficult for him to maintain the discipline of his subordinates, even the employee's disciplinary attitude is increasing because

they assume that the rules and sanctions are no longer valid. Leaders who do not firmly crack down on or punish employees who break the rules, should not have to make rules or regulations on the company.

8. Human Relations

Harmonious human relationships among all employees contribute to creating good discipline in a company. Relationships both vertical and horizontal consisting of *direct single relationships*, *direct group relationships*, and *cross relationships* should be harmonious. The leader must try to create an atmosphere of harmonious and binding human relations, vertically, and horizontally between his employees. The creation of a harmonious *human relationship* will create a comfortable environment and work atmosphere. This motivates good discipline in the company. So, employee discipline will be created if human relations in the organization are good.

Employee Performance

The realization of a company's goals is obtained from optimal employee performance, a leader also contributes in providing knowledge and skills to employees for the creation of a good performance.

According to Pabundu in (Busro, 2018), it states that:

Performance is a work produced by an employee is interpreted to achieve the expected goals. Performance can also be interpreted as a result of the work function of a person's or group's activities in an organization that is influenced by various factors to achieve organizational goals within a certain time period. This understanding is not going to emphasize individual performance but also the performance of the group. According to (Mangkunegara, 2017) The term performance comes from the word *Job Performance* or *Actual Performance* (work performance or actual achievement achieved by someone). "Understanding performance (work performance) is the work of quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given to him."

Rivai and Basri in (Kurniasari, 2018) "performance is the result or level of overall success of a person during a certain period in carrying out the task compared with various possibilities, such as work standards, targets, targets or criteria that have been predetermined and agreed upon ". According to (Susilowati, Retnowulan, & Widiyanti, 2018) "Performance is the ability of work shown by work results." According to Maltis (Rafiq, 2019) "Employee performance is what influences how much they contribute to the organization. Improved performance for both individuals and groups is the center of attention in efforts to improve organizational performance.

In conducting performance appraisal, it does require or requires an appropriate technique, so that the measurement results also produce the right and correct results. Not only that with a good measurement technique mechanism will provide a good picture of the company's actual performance results and overall, both individual performance and organizational performance.

According to (Kasmir, 2016) to measure employee performance can be used several indicators of performance criteria namely: quality, quantity, timeliness, cost effectiveness, the need for supervision, and relationships between individuals. This indicator will be the benchmark in measuring employee performance. The explanation of each dimension above is as follows:

1. Quality

Performance measurement can be done by looking at the quality (quality) of the work produced through a certain process. In other words, quality is an action where the process or result of completing an activity approaches the point of perfection. The more perfect a product, the better the performance, and vice versa if the quality of work produced is low, the performance is also low. In practice the quality of a job can be seen in certain values.

2. Quantity

To measure performance can also be done by looking at the quantity (amount) produced by someone in other words the production produced can be shown in the form of units of currency, number of units, or the number of cycles of activity completed. Usually for certain jobs the specified quantity is achieved. The achievement of the expected quantity is the amount that matches the target or exceeds the target set.

3. Time

For certain types of work given a time limit in completing the work. This means that there is a minimum and maximum work deadline to be met (for example 30 minutes). If it violates or does not meet the provisions of the time, then it can be considered poor performance, and vice versa. In a broader sense, timeliness is where the activity can be completed, or a production result can be achieved within a predetermined time limit.

4. Cost reduction

Costs incurred for each activity of the company have been budgeted before the activity is carried out. This means that the budgeted costs are a reference so as not to exceed the budgeted ones. If the cost is more than the budget that has been set then there will be a waste, so the performance is considered poor and vice versa.

5. Supervision

Almost all types of work need to do and require supervision of work in progress. Basically, the situation and conditions always change from good to bad or vice versa. Therefore, every work activity requires supervision so that it does not deviate from what has been set. With the supervision, every job will produce good performance

6. Relationships between employees

Performance appraisal is often associated with cooperation or harmony between employees and between leaders. This relationship is often also said to be a relationship between individuals. In this relationship measured whether an employee is able to develop feelings of mutual respect, good intentions and cooperation between one employee with another employee. Relationships between individuals will create a comfortable atmosphere and cooperation that allows each other to support each other to produce better work activities. Relations between employees is a work behavior produced by an employee.

Meanwhile according to Bernadding and Russel in (Priansa, 2017) states the six main performance criteria that can be assessed from employees, namely as follows:

1. Quality, which is the level of process or results of an activity that is perfect, in other words carrying out activities in an ideal way or in accordance with established goals, or in the most quality way.
2. Quantity, i.e. the amount generated in the form of value for money, a number of units or activities completed.
3. Timeliness, i.e. the level of activity completed, or the results completed in a time that is faster than specified and uses the time provided for other activities.
4. Cost effectiveness, namely the level of use of various resources owned by the company, both human resources, technological resources, raw material resources, and equipment and equipment used optimally to produce the best performance .

5. Supervision needs, which are circumstances that indicate how far employees need supervision to be able to obtain the desired results without making mistakes.
6. Interpersonal influence, which is the level of employees shows a feeling of *self-esteem, goodwill*, and cooperation among colleagues and with lower employees.

3. Methods

This variable operational grid contains the dimensions and indicators that the author has outlined to be able to be used as a list of questionnaire questions in this thesis research. The following operational lattice variables that the author describes are operational variables work discipline (X) and employee performance variables (Y), which are as follows:

Table 1. Operational Variables Work Discipline Variable (X)

Variable	Dimension	Indicator	Bullet Question
WORK DISCIPLIN E (X)	Purpose and Ability	Clarity of achievement of goals and abilities imposed	1 & 2
	Leadership Model	The role model of a leader	3
	Remuneration	Repayment in the form of salary received	4
	Justice	Justice is given for all the employee There are equal rights and obligations	5 & 6
	Waskat	Active leadership in conducting supervision	7
	Penalty Sanctions	Imposing sanctions in maintaining employee discipline	8
	Firmness	Firm leadership in taking action	9
	Relationship Humanity	Establishing harmonious relations and cooperation	10

Sources: (Supomo & Nurhayati, 2018)

Table 2. Employee Performance Variable Grating (Y)

Variable	Dimension	Indicator	Item Question
PERSONNEL PERFORMANCE (Y)	Quality	The results of work in accordance with the objectives set	1 & 2
		The error rate that can be minimized	
	Quantity	Activities generated	3
	Punctuality	Use of time for other work	4 & 5
		Accuracy in completing work	
	Cost Effectiveness	Use of equipment and equipment	6 & 7
		Work environment	
	Needs Supervision	Obtain maximum results	8
Interpersonal Influence	The attitude of cooperation that exists	9 & 10	
	Produces good performance		

Source: (Priansa, 2017)

1. Test Validity

According to (Priyatno, 2018) "The item validity test is used to find out how carefully an item is measuring what it wants to be measured". Items are said to be valid if there is a correlation with the total score. This shows the support of these items in revealing something that wants to be revealed. Items are usually in the form of questions or statements addressed to respondents using a questionnaire in order to uncover something.

2. Reliability Test

According to (Priyatno, 2018) "The reliability test is used to determine the sharpness or consistency of measuring instruments that usually use questionnaires". That is, whether the measuring instrument will get a measurement that remains consistent if the measurement is repeated. The method often used in research to measure the stretch scale (such as the *Likert* Scale 1-5) is Cronbach's Alpha. The reliability test is a continuation of the validity test, items that enter the test are valid items only and to determine whether the instrument is reliable or not using the limits of 0,6.

Table 3. Cronbach’s Alpha Scale

Cronbach’s Alpha Value	Information
0.00 - 0.20	Not <i>reliable</i>
0.21 - 0.40	Somewhat <i>reliable</i>
0.41 - 0.60	<i>Reliable</i> enough
0.61 - 0.80	<i>Reliable</i>
0.81 - 1.00	<i>Very reliable</i>

Source: (Priyatno, 2018).

Population

According to (Sugiyono, 2016) "Population is a generalization area consisting of: objects / subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions". So, the population is not only people, but also objects and other natural objects. Population is also not just the amount that exists on the object / subject studied but includes all the characteristics / properties possessed by the subject or object.

According to (Sugiyono, 2016) "The sample is part of the number and characteristics possessed by the population". If the population is large, and researchers may not study everything in the population, for example due to limited funds, manpower and time, then researchers can use samples drawn from that population. What is learned from the sample, the conclusion can be applied to the population. For this reason, samples taken from the population must be truly representative.

According to (Sugiyono, 2016) "Saturated Sampling is a sampling technique when all members of the population are used samples". This is often done when the population is relatively small, less than 30 people, or research that wants to make generalizations with very small errors. Another term for saturated samples is the census, where all members of the population are sampled.

According to (Sugiyono, 2016) "*Likert scale* is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena". In research, this social phenomenon is specifically determined by the researcher, hereinafter referred to as the research variable. With a *Likert* scale, the variables to be measured are translated into indicator variables. Then the indicator is used as a starting point for compiling instrument items which can be statements or questions. The answers of each instrument using the *Likert* scale have gradations from very positive to very negative.

Rating that can be in the form of words that will be given a score, or scores include:

Table 4. Likert Scale

Instrument Items	Score
SS (Strongly Agree)	5
S (Agree)	4
RG (Hesitation)	3
TS (Disagree)	2
STS (Strongly Disagree)	1

Source: (Sugiyono, 2016).

Correlation Coefficient Test

Correlation technique according to (Priyatno, 2018) "is used to determine the relationship between two variables, namely, to find out how strong the relationship and the direction of the relationship is positive and negative while the strength of the relationship is expressed in the magnitude of the correlation coefficient". Correlation technique is used to find a relationship and prove the hypothesis of a relationship between two variables if the data of the two variables are in the form of intervals or ratios, and the source of data for those or more variables is the same.

Table 5. Guidelines for Providing Interpretation Correlation Coefficients

Coefficient interval	Relationship Level
0.00 - 0.199	Very low
.20 - 0.399	Low
0.40 - 0.599	Is
0.60 - 0.799	Strong
0.80 - 1,000	Very strong

Source: (Sugiyono, 2016)

Determination Coefficient Test (KD) according to (Priyatno, 2018) is used to find out how much influence between variable X on Y.

Regression Equation Test

According to (Priyatno, 2018), "simple linear regression is used to determine whether there is a significant influence between an independent variable with a dependent variable, to find out how it influences (positive or negative, how much influence, and to predict the value of the dependent variable by using variables independent".

The benefits of the results of the regression analysis to make a decision whether the rise and fall of the dependent variable can be done through increasing the independent variable or not.

The population in this study were all employees at PT. Perusahaan Gas Negara Tbk Area Bekasi . Sampling in this study uses non-probability sampling techniques with a purposive sampling method, namely taking the number of samples based on certain considerations and / or predetermined criteria that are considered to represent the population, so that the sample size is 40 respondents. In this study data processing using the SPSS 25 program, which is tested which is related to the validity test, reliability test, correlation coefficient, coefficient of determination, and linear regression analysis.

4. Results and Discussion

To find out whether and not valid and reliable answers from respondents, the authors conducted a validity and reliability test using the SPSS Version 25 program. Following are the results of the validity and reliability tests of the work discipline variable (X) and the performance variable (Y).

1. Work Discipline Variable (X)

a. Validity Test

In this validity test is done by comparing the value of r arithmetic with r table. R value is the result of the correlation of respondents' answers on each statement of each variable that has been analyzed with the SPSS program.

Table 6. Work Discipline Validity (X)

Variable	No. Item	r count	r table	Information
Discipline (X)	X1	0, 617	0.3120	Valid
	X2	0, 810		Valid
	X3	0, 617		Valid
	X4	0, 736		Valid
	X5	0, 810		Valid
	X6	0, 736		Valid
	X7	0, 657		Valid
	X8	0, 810		Valid
	X9	0, 744		Valid
	X10	0, 657		Valid

Source: results of SPSS data processing 25

Based on table III.5 that has been described shows the value of r calculated disciplinary variables X1 to X10 of 0.0.617 - 0.810 where all indicators of variable X are greater than r table of 0, 3120. It can be concluded that the indicators of work discipline are valid and can be used for research.

b. Reliability Test

The following are the results of the work discipline reliability test results obtained from the calculations using SPSS version 25, which are as follows:

Table 7. Reliability Statistics

Cronbach's Alpha	N of Items
, 924	10

Source: results of SPSS data processing 25

Reliability Statistics is the result of analysis by using *Cronbach's Alpha* with the provisions of the value of *Cronbach's Alpha* by (P riyatno, 2018) with a value 0,801-0,1,00 said to be very r eliable, based on the above table it can be stated that the value of miscellany bell labor discipline by 0.924 then can be said to be very reliable .

1. Employee Performance Variable (Y)

a. Validity Test

In this validity test is done by comparing the value of r arithmetic with r table. R value is the result of the correlation of respondents' answers on each statement of each variable that has been analyzed with the SPSS 25 program.

Table 8. Employee Performance Validity (Y)

Variable	No. Item	r count	r table	Information
Performance (Y)	Y1	0,445	0.3120	Valid
	Y2	0,847		Valid
	Y3	0,445		Valid
	Y4	0,781		Valid
	Y5	0,847		Valid
	Y6	0,781		Valid
	Y7	0,683		Valid
	Y8	0,847		Valid
	Y9	0,577		Valid
	Y10	0,683		Valid

Source: results of SPSS data processing 25

Based on the table above for the value of r calculate the performance variables Y1 to Y10 of 0.445 to 0.847 where all indicators of the Y variable are greater than r table that is equal to 0.3120. Then it can be concluded that the performance indicators are valid and can be used for research.

b. Reliability Test

The following are the results of the work discipline reliability test results obtained from the calculations using SPSS version 25, which are as follows:

Table 9. Reliability Statistics

Cronbach's Alpha	N of Items
,916	10

Source: results of SPSS data processing 25

Reliability Statistics is the result of analysis by using *Cronbach's Alpha* with the provisions of the value of *Cronbach's Alpha* by (Priyatno, 2018) with a value 0,801-0,1,00 said to be highly reliable, based on the above table it can be stated that the value of miscellany bell work discipline of 0.916 , it can be said very reliable.

Analysis of Work Discipline Variables on Employee Performance Variables

Correlation coefficient test is used to determine whether there is a relationship between the variables of work discipline and employee performance variables at PT. Secondhand Area State Gas Company Tbk. To find the correlation coefficient using the correlation formula through the help of SPSS Version 25. Then the results of the relationship between work discipline on employee performance satisfaction can be seen in the following table

Table 10. Correlations

		Work Discipline	Employee performance
Work Discipline	Pearson Correlation	1	,805 **
	Sig. (2-tailed)		,000
	N	40	40
Employee performance	Pearson Correlation	,805 **	1
	Sig. (2-tailed)	,000	
	N	40	40

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

Source: results of SPSS data processing 25

Based on the table above it can be concluded that the correlation value (relationship) between work discipline and employee performance of 0.805 can be interpreted that the relationship between work discipline to performance has a very strong and unidirectional relationship because it is positive and close to number 1. Based on the guidelines table to provide interpretation of correlation coefficients according to (Sugiyono, 2016), the correlation coefficient found of 0.805 is included in the very strong category. So, there is a very strong relationship between work discipline and employee performance.

Determination Coefficient Test

After finding the results of the correlation coefficient then the next step is to find the coefficient of determination. The coefficient of determination (KD) test is intended to find out how much the contribution of the X (*independent*) variable is to the Y (*dependent*) variable . In another sense the correlation coefficient determines how much influence the discipline of work on the performance of employees of PT. Perusahaan Gas Negara Tbk Area Bekasi which can be seen from the value of *R square*. Following are the results of the correlation coefficient on the calculation using the Output from IBM SPSS 25, the results of which are as follows:

Table 11. Summary Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,805 ^a	,648	,639	3,197

a. Predictors: (Constant), Work Discipline

Source: results of SPSS data processing 25

Based on the above table it can be seen that the value of r^2 (*R square*) is equal to 0648 or 64,8 %, meaning that 64.8% of the effect of work discipline on employee

performance. While the remaining 35,2 % is influenced by other factors that affect performance.

Regression Equation Test

Regression analysis according to is used to describe how far the change in the value of the dependent variable, if the value of the independent variable is manipulated or changed or increased. Regression equations are used to measure the amount of influence between the variables of discipline (*independent*) and performance (*dependent*).

Following are the results of the calculation of the receipt reg equation using SPSS 25:

Table 12. Coefficients ^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,218	3,453		3,249	, 000
	Work Discipline	740	, 089	, 805	8,360	, 000

a. Dependent Variable: Employee Performance

Source: results of SPSS data processing 25

Based on the Regression Equation Test Results table the results of the SPSS Version 25 program calculation, then we get a = a constant number of *unstandardized coefficients* of 11,218 and b = regression coefficient of 0.740.

The regression equation for simple linear regression is as follows:

$$Y = a + bX$$

$$Y = 11,218 + 0.740 X$$

Thus, it can be concluded as follows:

N use values constants (a) is 11.218. This can be interpreted if Discipline (X) is zero (0) or without discipline, then employee performance (Y) will be worth 11,218. The value of the efficient Ko regression (b) is 0, 740. This shows that when there is an increase in discipline by one (1), it will increase employee performance by 0.740. Besides that, there is a positive sign (+) which means there is a positive influence between work discipline and employee performance which means there is a direct relationship.

Table 13. ANOVA ^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	714,512	1	714,512	69,895	, 000 ^b
	Residual	388,463	38	10,223		
	Total	1102,975	39			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Work Discipline

Source: results of SPSS data processing 25

Sig. If probability > 0.05 then H_0 is accepted, conversely if the probability < 0.05 then H_0 is rejected. From the data in a bag obtained a probability of 0,000, because 0,000 < 0.05 then H_0 is rejected, meaning that there is an influence between work Discipline on Employee Performance. To draw conclusions we need the distribution value F (table F value) with the following conditions: significance level of 0.05 so that by using a significance level of 0.05 it can be concluded that there is an influence between work discipline on employee performance

5. Results and Discussion

Based on the results of research conducted by the author, the results obtained from the calculation of the Correlation Coefficient between the variables of work discipline on employee performance obtained results of 0.805 can be interpreted that the relationship between work discipline on performance has a very strong and unidirectional relationship because it is positive and close to number 1. To find out how much influence between work discipline on performance, the calculation coefficient of determination technique is used. Based on the calculation results obtained from *the summary model* obtained by *R square* of 0.648 or 64.8%, which shows that the effect of work discipline on employee performance at PT. Perusahaan Gas Negara Tbk Area Bekasi and the rest are influenced by other factors. Based on the calculation of the Simple Linear Regression Equation Test that the author did using SPSS Version 25 obtained by equation $Y = 11.218 + 0.740X$. meaning that if the value of $X = 0$ or without discipline then the employee performance is 11,218. If X increases by 1 point or every increase in work discipline by 1, it will increase employee performance by 0.740, which means there is a positive influence between work discipline and employee performance

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**The Impact of Application of Fingerprint Absention on Work Discipline in PT
Mustika Ratu Tbk Jakarta**

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Abstract

Discipline is very important to achieve company goals. This study aims to determine the effect of fingerprint attendance on employee performance at PT. Mustika Ratu, Tbk Jakarta. The method used is a quantitative analysis method. Data obtained by distributing questionnaires to employees by taking as many as 40 employees. The technique used is the correlation test, the coefficient of determination test, and the regression equation test. Based on the calculation of SPSS, the correlation coefficient results of 0.824 shows that the relationship is very strong between fingerprint attendance and work discipline. Fingerprint attendance affects 68.0% of work discipline, while the remaining 32.0% is affected by other factors not examined in this study. Based on the results of the SPSS obtained the following regression equation $Y = 6.910 + 0.821$ shows that without absenteeism the performance value of 6.910.

Keywords: Fingerprint Attendance, Work Discipline

1. Introduction

Attendance system is a form of disciplinary supervision that has long been applied by different company organizations, some use manual absence, such as absenteeism by inserting paper into the absent machine. However, the manual attendance system has several weaknesses including absenteeism easily entrusted and manipulated so as to cause violations of employee work discipline, with the development of technology that has had a positive impact on agencies to anticipate and minimize the occurrence of employee discipline violations. This is realized through the use of a biometric attendance system that identifies or recognizes a person based on physical characteristics or behaviors that are unique and only possessed by himself such as fingerprints, facial structures, iris and retina of the eye. With this biometric system it can be seen the level of employee discipline in work. All that can be seen from the time you leave for work until after work. Employees can be considered disciplined if employees perform according to the rules of working hours that have been

determined by the agency. Vice versa if the employee does not comply with agency regulations, then considered undisciplined.

Biometric attendance that is widely used in corporate organizations is fingerprint biometric attendance (fingerprint). Fingerprint is a form of biometrics, a science that uses physical characteristics to identify. Fingerprints are ideal for this purpose because they are relatively inexpensive / easy to reach, easy to collect and analyze and never change, even with the age of the person. In attendance systems with biometric fingerprint, the level of fraud that often occurs such as manipulation and observation of absences can be reduced. Lack of supervision in using the fingerprint presence system can affect the level of affectivity of the resulting report. Inaccurate information can be an indicator that the presence system with fingerprint biometrics has not been implemented properly.

2. Literature Review

Fingerprint Attendance

Attendance is a routine and activities undertaken by each employee to get proof of whether he is working or not at the company. Attendance to apply discipline in each company. Fingerprints are scratches that exist on the skin of human fingertips. For the nature of the fingerprint is different (unique) in humans. This means that no human is the same as another human fingerprint. Fingerprint tracker refers to the method of automatically verifying the compatibility between two people for their fingerprints. The technology used is biometric technology (fingerprint) that is right for the company.

"To simplify the work of the HRD section and anticipate the risk of fraud in absenteeism, companies use Fingerprint Attendance. By using a fingerprint attendance machine, the calculation of employee attendance is simplified" (Ekotama, 2010)

According to Edi (2009), states that the Software that supports for the purposes of attendance, which includes revenue entry, storage of incoming hours and hours of return, and processes the data into a report that can later be used for policy making by the leadership. Another opinion, Sari and Yulianto (2013) said that Fingerprint is: A tool used as an identity identifier, protecting a computer from data or using a computer by a person who is not responsible ". Apart from being a substitute for signing the strengths of the fingerprint technique, it can also find out the identity of the owner of the fingerprint.

According to Nantung et al. (2014) in the fingerprint attendance system is an attendance detection system that uses fingerprints. Here are some factors why choosing attendance using the fingerprint attendance machine (fingerprint) as the right choice with a variety of advantages, namely:

1. Comfort

Starting with a simple registration, employees do not have to bother carrying employee cards or paper or cards. Every employee will not forget to bring the attendance tool or the finger that has been registered.

2. Security

By using fingerprint attendance, the security level is very high because each user's fingerprint is different or unique. So, users can not entrust each other absenteeism as is done when we use attendance signatures or use cards.

3. Time Effectiveness

Look at the first change when your company uses fingerprint attendance. Employees or users will arrive on time differently from the day before using fingerprint attendance.

In this section the author will explain the dimensions of the Fingerprint Attendance (fingerprint) made at PT Elektrodata Systems Integration which includes:

- a. Practical Relating to the implementation of fingerprints that make attendance more practical and easier and faster.
- b. Accurate, Finger reading and verification process, fingerprint has high accuracy and fingerprint has high accuracy in recording data.
- c. High Security, the data collection of employee absences has been centralized so when recapitulating results can be done remotely and the security of the use of fingerprints from parties who are not entitled to be able to be controlled.

Work Discipline

At the company PT Mustika Ratu, Tbk Jakarta, all employees are expected to have high work discipline. There are also employees who are absent without giving a clear reason even though the company has provided a permit form that can be filled out by employees one day before. Because discipline can encourage productivity or discipline is an important means of achieving productivity. The process towards this direction is closely related to the development of human resources namely; transformation process human potential effective power to achieve certain goals. (Prihantoro, 2015).

According to (Dessler, 2005). Discipline is a procedure that corrects or punishes a subordinate for violating rules or procedures. "Siswanto (2002) explains" Discipline work is an attitude of respect, respect, obedience and obedience to applicable regulations, both written and unwritten and able to carry it out and not avoid receiving sanctions if he violates the duties and authority given to him (Aurelius, 2019). According Sedarmayanti (2010) states that "Discipline is a condition for making corrections or legal employees who violate the provisions or procedures established by the organization". Discipline is a form of control so that the implementation of employee work is always within the corridor of applicable laws and regulations. According to (Hasibuan, 2013): "Discipline is the sixth operative function of human resource management. Discipline is the most important operative function of human resource management because the better employee discipline is, the higher work performance can be achieved. Without good employee discipline, it is difficult for company organizations to achieve optimal results. " According to (Nawawi, 2015) states that "Discipline is an effort to prevent violations of the provisions that have been mutually agreed upon in carrying out activities so that coaching punishment on a person or group can be avoided.

"Meanwhile, according to Davis, work discipline can be interpreted as management to reinforce organizational guidelines". (Amiruddin, 2019).

According to (Mangkunegara, 2013) there are 2 forms of work discipline, namely preventive discipline and corrective discipline.

1. Preventive Discipline

Preventive discipline is an effort to move employees to follow and comply with work guidelines, rules that have been outlined by the company. The basic goal is to move employees to self-discipline. With preventive means, employees can maintain themselves against company regulations. Company leaders have the responsibility in building an organizational climate with preventive discipline. Similarly, employees must and must know, understand all the work guidelines and regulations that exist in the organization. Preventive discipline is a system that is related to the work requirements of all parts of the system in the organization. If the organizational system is good, it is hoped that it will be easier to uphold work discipline.

2. Corrective Discipline

Corrective Discipline is an effort to move employees in uniting a rule and directing it to keep abiding by the rules in accordance with the guidelines that apply to the company. In corrective discipline, employees who violate discipline need to be sanctioned in accordance with applicable regulations. The purpose of sanctions is to improve violators' employees, maintain applicable regulations and provide lessons to violators. Keith Davis believes that corrective discipline requires proper due process attention, which means that procedures must show that the employee is really involved. The purpose of the process that should have been intended is first, an innocent prejudice until proof of the employee's role in the violation. Second, the right to be heard in some cases is represented by other employees. Third, discipline is considered in relation to customer involvement.

Factors that influence in (Aurelius, 2019) work discipline, namely:

a. Purpose and ability

The goals to be achieved must be clear and ideally set and be challenging enough for the ability of employees. This means that the goals (jobs) that are charged to employees must be in accordance with the ability of the employee concerned, so that they work seriously and are disciplined in doing it. However, if the job is beyond his ability or far below his ability, then the sincerity and discipline of employees is low.

b. Exemplary leader

Leadership is very instrumental in determining employee discipline, because leaders are made role models and role models by their subordinates. Leaders do not expect the discipline of their subordinates to be good, if they themselves lack discipline. Leaders must realize that their behavior will be emulated and emulated by their subordinates.

c. Welfare or compensation / incentives

This contributes to the discipline of employees, because the incentives will provide employee satisfaction and love for the company or its work. This means that the greater the incentives, the better employee discipline. Conversely, if the incentives are small, employee discipline is low.

d. Justice

The factor of justice also encourages employee discipline, because ego and human nature always feel important, and ask to be treated the same as other human beings. Justice that is used as the basis of policy in providing compensation (recognition) or punishment will stimulate the creation of good employee discipline.

e. Supervision

Supervision is a real and most effective action in realizing the discipline of company employees. The existence of inherent supervision means that the supervisor must be active and directly supervise the behavior, morals, attitudes, work enthusiasm and work performance of his subordinates. This means that superiors must always be at work, in order to be able to supervise and provide instructions, if there are subordinates who have difficulty in completing their work. Supervision effectively stimulates employee discipline and work morale.

f. Sanctions or punishment

Penal sanctions play an important role in maintaining employee discipline. Penalties must be determined based on logical, reasonable and clearly informed information to all employees.

g. Firmness

The leader must be brave and firm, acting to punish every disciplinary employee according to the sanctions that have been set. Such leadership will be respected and recognized by his subordinate leadership.

h. Humanitarian relations

A manager must try to create a harmonious and binding atmosphere of human relations, vertically and horizontally among all his employees.

3. Methods

Basic Operational Concepts and Calculations

Operational Lattice Variable fingerprint attendance (fingerprint) (Ngatung, 2014) The following are the indicators the authors describe in the fingerprint attendance variable.

Table 1. Dimension Table and Indicator Variables for Fingerprint Attendance

Research Variable	Dimension	Indicator	Item Number
Application of Fingerprint Attendance	Practice	Attendance becomes more practical	1
		Minimize the role of humans	2
		Become easier and faster	3
	Accurate	Require a password or pin	4
		Very high accuracy	5
		High accuracy	6
		Can't leave attendance	7
	High Security	The smallest risk to be manipulated	8
		Recap the results can be done	9
		Unauthorized parties	10

Source: Ngatung (2014).

The following are the indicators that the authors describe in the work discipline variables according to Hasibuan (2013).

Table 2. Dimension and Indicator Variable Table Work Discipline

Research Variable	Dimension	Indicator	Item Number
Discipline	Purpose and ability	Employees must have clear goals for work to be effective and efficient	1
	Punctuality	Time to come to work and start work	2

	The accuracy of the absent input	3
Use office equipment well	Use of office facilities	4
Work responsibilities	Arranging office equipment	5
	Following work procedures	6
Obedience	Comply with office regulations	7
	Use an identity card	8
Penalty sanctions	Employees will be penalized if they break the rules	9
Humanitarian relations	A good relationship between coworkers	10

Source: Hasibuan (2013).

Test Research Instrument

The instrument trial according to (Sugiyono, 2017) "was conducted to find out whether the instrument used was in accordance with what was supposed to be measured to see the consistency and the instrument in revealing research that occurred from a group of individuals even though it was done in different times".

According to (Sugiyono, 2017) "" the instrument is a good (in the form of test and non-test) must be valid and reliable. Instruments that are not tested for their reliability and reliability when used for research will endorse data that is hard to believe. " According to (Riyanto, 2020) the following validation test calculations must use the product moment correlation formula with Pearson correlation divided into 2 namely:

Validity is a measure that shows the validity or validity of a research instrument. Validity testing refers to the extent to which an instrument can be used to measure what is being measured. For the validity test results do not apply universally, meaning that under an instrument can have a high valid value at a certain time and certain place, but it becomes invalid for different times or at different places. For this reason, it is necessary to have a validity test first in order to find out the quality of the instrument for the object to be further investigated.

To calculate the validity test of an instrument can use the product moment correlation formula or also known as Pearson correlation.

Reliability of the measuring instrument is the determination or constancy of the tool in measuring what it is measuring. That is, whenever the measuring instrument is used it will give the same measurement results. The most obvious example is the thermometer, where the thermometer will be said to be still reliable if the measurement results show the same results for different periods of time. Unlike the research instruments derived from the questionnaire, to get the constancy of the results of the questionnaire with different time periods and places often obtain different results. For this reason, it is necessary to conduct a reliability test on the research instrument from the questionnaire, so that the results of the study are of higher quality.

Table 3. Alpha Cronbach's

<i>Alpha Cronbach's</i>	Information
0,00 – 0,20	Not Reliable
0,21 – 0,40	Rather Reliable
0,41 – 0,60	Reliable Enough
0,61 – 0,80	Reliable
0,81 – 1,00	Very Reliable

Source: Sujianto 2009

According to (Sugiyono, 2017) the population is the totality of all possible values of both the calculation and measurement results, quantitative and qualitative of certain characteristics regarding a set of objects that are complete and clear that they want to learn about their properties.

While the sample according to (Sugiyono, 2017) is a part of the number and characteristics of the population, the population in this study are employees of PT Mustika Ratu, T.bk Jakarta, with a research sample of 40 people distributed to employees.

Likert Scale

Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. According to (Sugiyono, 2017) With a Likert scale, the variables to be measured are translated into indicator variables. Then the indicator is as a benchmark point for compiling instrument items which can be in the form of questions or statements.

Table 4. Skala Likert

No	Answer	Score
1.	Strongly Agree	5
2.	Agree	4
3.	Doubtful	3
4.	Disagree	2
5.	Strongly Disagree	1

Source: (Sugiyono, 2017)

Correlation Coefficient Test

According to (Siregar, 2014) "Correlation coefficient is a number that states the strength of the relationship between two or more variables or can also determine the direction of both variables"

The usefulness of the correlation test is to find the relationship between the independent variable (X) the influence of fingerprint attendance (fingerprint) and the dependent variable (Y) Work Discipline.

Table 5. Guidelines for Providing Interpretation of Correlation Coefficients

Correlation Value	Relationship Level
0,00 – 0,199	Very Weak
0,20 – 0,399	Weak
0,40 – 0,599	Enough

0,60 – 0,799	Strong
0,80 – 1,000	Very Strong

Source: (Siregar, 2014)

According to (Sugiyono, 2017) Determination Test is used to find out how far the influence of variable X on variable Y expressed as a percentage.

Regression Equations

According to Sugiyono, 2017: 188 in (Kamal & Ariandi, 2019) simple linear regression consists of two variables. One variable in the form of a dependent or dependent variable is given the symbol Y and the second variable in the form of an independent variable is given a symbol.

In general, a simple regression equation can be formulated as follows:

$$Y = a + b X$$

Information:

Y= the predicted value of the variable Y based on the value of variable X

a = the intersection point of Y, is the value for Y when X = 0

b = slope or scope or average change in Y for each change from one-unit X

This research is categorized as a type of survey research where information is collected from respondents using questionnaires as a primary data collection tool. Furthermore, this research is an explanatory research type. Explanatory research is a type of research that highlights the relationships between research variables and tests of hypotheses that have been formulated previously (Arikunto, 2010). Data used in this study are primary and secondary data, both qualitative and quantitative. Primary data were obtained through direct observation in the field and direct interviews with supporting employees, and the results of questionnaires given to employees. Samples taken were as many as 40 respondents, the tests conducted included: Validity Test, Reliability Test, Linear Analysis, Correlation Coefficient Test, Determination Coefficient Test, Hypothesis t Test and F Test, Data processing using SPSS 24.

4. Results and Discussion

Research instrument tests are used to ensure that the data used can be trusted. The instrument test consists of validity and reliability tests.

Validity Test

Validity test is used to test whether each item or instrument is really capable of expressing the factor to be measured. Testing is done by comparing the r count with r table. R value is the result of the respondent's answer to each statement in each variable analyzed using SPSS version 24.00 and the output is called Corrected Item-Total Correlation. The amount of r tables with a significant level of 5% is 0.2787.

Table 6. Validity

Variable	Indicator	r count	r table	Information
Leadership (X)	X1	0,471	0,2787	Valid
	X2	0,697		Valid
	X3	0,607		Valid
	X4	0,635		Valid
	X5	0,690		Valid
	X6	0,636		Valid
	X7	0,533		Valid
	X8	0,593		Valid
	X9	0,792		Valid
	X10	0,572		Valid
Work Motivation (Y)	Y1	0,754	0,2787	Valid
	Y2	0,746		Valid
	Y3	0,653		Valid
	Y4	0,763		Valid
	Y5	0,763		Valid
	Y6	0,595		Valid
	Y7	0,488		Valid
	Y8	0,697		Valid
	Y9	0,751		Valid
	Y10	0,464		Valid

Source: SPSS 24

From the table above shows the values of r calculated all indicators are greater than r, meaning all indicators are measuring devices that can be trusted to get a valid value. From the results of the calculation of the validity test above, the effect of fingerprint attendance on work discipline at PT. Mustika Ratu, Tbk Jakarta get valid results for each indicator the question gets a valid value, and this research can proceed to the next stage.

Reliability Test

Reliability of an indicator or questionnaire from calculations using SPSS version 24 can be seen from the value of Cronbach’s Alpha, then interpreted in the Cronbach’s Alpha scale table.

Table 7. Variable Reliability X

Cronbach's Alpha	N of Items
,885	10

Source: SPSS 24

Table 8. Variable Reliability Y

Cronbach's Alpha	N of Items
,902	10

Source: SPSS 24

From the table above, both the X reliability table and the Y reliability table, show the Cronbach's Alphabet values of all the variables included in the very reliable category, so it can be concluded that the indicators or questionnaires used in the study are reliable or can be trusted as a measurement tool for variables. Correlation Coefficient Test To be able to find out some of the major calculations and interpretations between the Fingerprint Time Attendance variable to the work discipline with the items of the valentine instrument and can be trusted.

Through the help of SPSS Program version 24.0, the result of the Fingerprint Attendance variable relationship to Work Discipline at Work at PT. Mustika Ratu, Tbk Jakarta can be seen in the following table:

Table 8. Correlations Table

		Attendance	Work Discipline
Attendance	Pearson Correlation	1	,824**
	Sig. (2-tailed)		,000
	N	40	40
Work Discipline	Pearson Correlation	,824**	1
	Sig. (2-tailed)	,000	
	N	40	40

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

Based on the Correlations Table above it can be seen that the value of sig. (2-tailed) valued at 0,000 < 0.05 then the decision Ha is accepted, it can be concluded that there is a significant influence between Attendance on the Discipline of the Work Office at PT. Mustika Ratu, Tbk Jakarta. From the above table, it can be concluded that the correlation value (relationship) between the Fingerprint Attendance and Work Discipline at PT. Mustika Ratu, Tbk 0.824. Based on the table of interpretation guidelines correlation coefficient, has a very strong and unidirectional relationship because it is positive and close to number 1 from the results of the calculation of the correlation coefficient test above about the influence of Fingerprint Time Attendance on Work Discipline at PT. Mustika Ratu, Tbk Jakarta.

Determination Coefficient Test

Determination coefficient test is used to find out how much influence the Fingerprint Attendance towards Work Discipline.

Based on the calculation of the coefficient of determination using SPSS version 24.0 as follows:

Table 9. Model Summary

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	,824 ^a	,680	,671		2,463

Source: SPSS 24

Based on the Summary Model table above, it can be seen the R Square value of 0.680 or 68.0%, meaning that Work Discipline is Affected by Fingerprint Attendance at 68.0% while the remaining 32% (1-0.68) is influenced by other factors not examined in this research. From the results of the calculation of the determination test above about the effect of Fingerprint Attendance on Work

Discipline at PT. Mustika Ratu, Tbk. Fingerprint attendance affects 68.0% of Work Discipline, while the remaining 32% is influenced by other factors not examined by this study.

Regression Equation

Table 10. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,910	3,974		1,739	,090
		,821	,091	,824	8,979	,000

Based on the SPSS calculation table above, the equation can be obtained namely: $Y = 6,910 + 0,821 X$ Where $Y =$ Work Discipline and $X =$ Attendance

Which can be concluded as follows. A constant of 6.910 states that if there is no Fingerprint Attendance made by the company, then Work Discipline is 6,910. The regression coefficient X of 82.1% states that every time the Fingerprint Time Attendance will increase the Work Discipline by 82.1%. And conversely, if there is a 1-time decrease in services, the work discipline is predicted to decrease by 82.1%. So, the direction of the fingerprint attendance relationship with work discipline is positive, meaning the direction. From the results of the calculation of the regression equation above about the effect of Fingerprint Time Attendance on Work Discipline at PT. Mustika Ratu, Tbk Jakarta, has a positive or direct effect between Attendance on Work Discipline.

5. Conclusion

Based on the correlation coefficient table, the value of sig $0.00 < 0.05$, which means that there is an influence between the fingerprint attendance variable on work discipline with the results of the calculation of the correlation coefficient with a value of $r = 0.824$ means that it shows a very strong relationship between absenteeism at PT. Mustika Ratu, Tbk Jakarta. Based on the calculation of the coefficient of determination obtained by 68.0% shows the magnitude of the influence of attendance on discipline at PT. Mustika Ratu, Tbk and the remaining 32.0% were influenced by other factors such as leadership style, work environment and others not examined in this study. Based on the calculation of the regression coefficient, the equation $Y = 6.910 + 0.821 X$ shows that without absenteeism the performance value is 6.910. Each value of X (Attendance) is increased or decreased by one number, it will increase or decrease Y (Work Discipline) by 0.821.

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The Completion of Filing A Claim Ex Gratia Sharia Life Insurance

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Abstract

The difference in the process of claim settlement with the standard and Ex Gratia categories is the core of this study, so that researchers can find out the difference in the work procedure for filing a standard claim with the submission of claims with the Ex Gratia category. The research instrument of this research uses documentation, interviews and literature studies with descriptive qualitative research methods by conducting research on the object of PT XYZ sharia life insurance research as well as describing the workflow and process carried out in the settlement of claims of the Ex Gratia category. Conclusions regarding the filing of an Ex Gratia claim are made after the results of the claims analysis are completed with the decision rejected by the claims department. The Ex Gratia claim process is carried out by re-submitting a claim that has been rejected. The decision to file an Ex Gratia appeal will be submitted to management and the results will be forwarded to the Policy Holder. Prevention of filing an Ex Gratia claim early can be done by adjusting the product specifications according to the expectations of policyholders. The frequency of filing claims for the Ex Gratia category is expected to be controlled or can be limited considering the use of funds for settling Ex Gratia claims originating from company funds, because in essence the submission of the claim is rejected because it does not comply with the provisions of the Sharia insurance policy claim.

Keywords: Sharia Life Insurance, Claims, Ex Gratia

1. Introduction

Islamic life insurance as part of the insurance business has the role of increasing the trust of insurance services for the community, including continuing to foster good perceptions that will indirectly increase the life insurance market for sharia insurance. The development of sharia insurance companies from time to time continues to increase. The development until 2019 is sourced from the Sharia IKNB data for the January 2019 period and the secretariat of the Indonesian Sharia Insurance Association (AASI) the number of sharia insurance companies in Indonesia according to the types of companies according to the full category and sharia business units for 7 (seven) and 21 (twenty one) sharia life insurance companies, 5 (five) and 23 (twenty three) sharia general insurance companies and 1 (one) and 2 (two) sharia reinsurance companies. The number of Islamic insurance companies mentioned above.

One suggestion for special policyholders and the public about the general views about insurance whether or not approved from the payment of insurance claims. A good perception that is a reference for easy payment of claims in accordance with proposed insurance benefits. Questioned by Policyholders or Heirs is adjusted to the provisions of the Sharia Life Insurance Policy issued by the Company as well as Standard Operating Procedures (SOP) as well as Service Level Agreements (SLAs) applicable in the Claim Division or Work Unit. Procedural development assistance helps and enhances company information systems to support the company's operations, including the support for submitting claims must always be developed in accordance with the times. Efforts to improve the process and provide certainty when settling claims are the homework of the insurance company to improve service to policyholders.

After the procedural process has been carried out an analysis of all complete information about the contents of all claims has been confirmed, the results of the decision will be confirmed to the Policy Holder or heirs. Insurance benefits cannot be returned by the claims department. There needs to be something related to things such as those committed by oneself or those suspended by a court involving those who have permanent legal force or commit crimes committed by the policyholder, at this time. Cannot pay insurance benefits the participant considers the Insured Party regarding the risks including the exclusion of the Policy in accordance with the agreed agreement as an insurance participant.

The difference in terms used in the same conventional resolution between conventional insurance and Islamic insurance related to the Insured used in conventional insurance as an insured object party with the Insured party in Islamic insurance. Meanwhile the term Premium in conventional insurance and Contribution in Islamic insurance has the same understanding as the general. Although the public or policy holders do not have differences of opinion in that term.

The ease, accuracy and speed of the process is part of the form of service for Policyholders for insurance service companies. Various business management points of view in general life insurance companies can be the policy determining variables as well as corporate management decision making. Of the several determining factors is that sharia life insurance is carried out and carried out in strict accordance with the provisions of Islamic sharia, represented by the provisions of the Sharia Supervisory Board (DPS) as guards so that the sharia life insurance business remains in accordance with Islamic sharia. In general, sharia group life insurance products also rely on maintenance insurance and the approval process is fast, appropriate in accordance with the provisions of the policy and can provide satisfaction solutions for policyholders.

In the fraud insurance and consumer protection journal (Sendra, 2017) explains general facts 3 (three) main dimensions of fraud in insurance are categorized as dimensionless subjects, the time dimension carried out during the guarantee process and the process of settlement (soft fraud) or approval that has been previously approved (hard fraud).

Saharuddin (2016) in the book of payment of compensation in sharia insurance payment at the consideration of the insurance company providing compensation to participants or policyholders related to business relations, related to the risk of following up into the case of the authorities, changes made by the company by the agent or procedural error.

2. Literature Review

Sharia Life Insurance

The National Sharia Council of the Indonesian Ulema Council (DSN-MUI) in its fatwa on general guidelines for sharia insurance, provides a definition of insurance. Sharia Insurance (Ta'min, Takaful, Tadhmun) is an effort to protect each other and help among a number of people / parties through investments in the form of assets and or tabarru 'which provides a pattern of return to deal

with certain risks through contracts (agreements) that are in accordance with sharia. Premiums or contributions to Sharia Insurance are a number of funds paid by participants consisting of savings and tabarru funds'. Savings funds are safekeeping funds from Sharia Insurance participants (life insurance) and will get alokais for profit sharing (al-mudharabah) from the net investment income obtained each year. Savings funds along with the allocation of profit sharing will be returned to the participant if the relevant participant submits a claim, either in the form of cash value claims or insurance benefit claims. Whereas Tabarru 'is a donation or benevolent fund given and affirmed by insurance participants if at any time it will be used to pay claims or insurance benefits (life insurance or general insurance) based on the National Sharia Board Fatwa No.21 / DSN-MUI / X / 2001 About the general guidelines for Sharia Insurance.

The Indonesian Ulema Council, through the National Sharia Council, issued a special fatwa on General Guidelines for Sharia Insurance. First, general provisions, Sharia Insurance is an effort to protect and help each other among a number of people / parties through investments in the form of assets and / or tabarru 'which provides a pattern of return to face certain risks through contracts that are in accordance with sharia. Does not contain gharar, maysir, usury, zulmu, riswah, haram and immoral goods. Tijarah contract and Tabarru contract 'for the purpose of goodness and help, premiums or contributions and claims which are the participant's rights that must be granted by the insurance company in accordance with the agreement in the contract. The two contracts are in insurance, then the third is the position of each party in the tijarah and tabarru contract '. Fourth, the provisions in the tijarah and tabarru contract 'and the five types of insurance and the contract, and finally the premium based on the type of the tijarah contract and the type of the tabarru contract'. To determine the amount of premium or contribution, the insurance company can use the mortality table reference for life insurance and morbidity table for health insurance, with the condition that it does not include usury in its calculation. Takaful in the sense of muamalah is upheld over 3 (three) basic principles of mutual responsibility, mutual cooperation and mutual assistance and protection, this is based on the 1984 Takaful Malaysian Guidelines.

Based on Anthoni (2016), the standard operating procedures determined by the company must be carried out properly and appropriately. Standard operational procedures not only guide routine work procedures that must be carried out, but also function to evaluate the work that has been determined, whether the work has been done well or not, what obstacles are faced, why these conditions can occur so that companies can make decisions that are right through standard operational procedures.

In Article 246 KUHD provides a definition of an insurance agreement that is an agreement where the insurer enjoying a premium bind himself to the insured to free him from losses and losses, losses or lack of expected benefits, which will be suffered by him because of an uncertain event. The premium or contribution of sharia insurance in sharia insurance consists of tabarru 'and savings (for life insurance) as well as tabarru' elements only (for loss insurance and term insurance in life insurance). In general, sharia insurance company income is received from ujarah, underwriting surpluses, investment returns and insurance commissions (if any). Most of the benefits for life insurance are obtained from sharply justified investment returns, both from bank deposit investments and other investment instruments and are shared with profit sharing provisions (al-mudharabah).

Ex Gratia Life Insurance Claims

Based on the Indonesian General Dictionary, life insurance claims are claims for something deemed to be a right. Ex Gratia is a payment paid by the guarantor to the insured, but actually the guarantor has no obligation to pay. Therefore, the payment is not binding the amount determined by the guarantor because payment through Ex Gratia is a voluntary payment from the guarantor, according to the explanation of Augen Wollan (2003). A Hasyim Ali et al (2000) explained that Ex

Gratia payment was a settlement of a claim by an insurance company, even though the company did not feel obliged to pay it legally. Moch. Anwar Abdullah (1996) explains that Ex Gratia payment is a claim payment based on the view of an insurance company that has no legal obligation.

Bryan A. Garner (1960) explained that Ex Gratia as a favor; not a legally necessary (a legally unnecessary assistance) and Ex Gratia payment: a payment not legally required; esp., an insurance payment is not required to be made under an insurance policy (a payment that is not required by law, specifically for payments according to the policy cannot be guaranteed). Ex Gratia is the payment of a claim made by a company that actually legally and technically raises a problem so that the company does not have the responsibility to pay the claim, but because the insurance company's policy is still paid through Ex Gratia claims payment based on Baris Soyer (2006). Syafanul Khairi, in *Regarding General Insurance and Reinsurance Claims* (2005) explained that the Ex Gratia claim is a claim that is technically not guaranteed by the policy requirements and clauses attached to the policy, but in practice it still requires payment. Funds managed by the company consist of Tabarru Funds' collected from participants as well as company funds owned and managed by the company to run its business.

In sharia insurance the claim payment source is obtained from tabarru 'account, which is a fund account, please help from all participants who from the beginning have been determined sincerely by the participants for the needs of their brothers and sisters if there is a destiny of God to die or suffer a material loss, accident, and so. In the paradigm of an Islamic society that understands the meaning of being in a position of piety or helping one another with an insurance system and foundation based on Islamic law, the Tabarru Fund expenditure is truly lived in the context of worship, merely expecting Allah's reward and pleasure.

According to (Wandita, 2014) that the authority of the president director or board of directors is related to the approval of the ex-gratia claim payment policy in terms of resolving claim disputes so that there is a solution to submit a claim as the application of the ex-gratia principle. Requirements so that the company can provide protection for policyholders who submit ex-gratia claims including policies, receive confirmation of rejection of claims, the existence of business significance between the company and policyholders. (Junnatan, 2018) explains in the abstract that the term Ex Gratia is a voluntary claim payment for the submission of a claim that does not meet the conditions of the claim. Based on this basis, it was explained that the parties would find it helpful to obtain a solution from the decision of the Ex Gratia claim. Ex Gratia claim settlement is a policy taken by the head of the insurance company. The application of the ex-gratia principle so that it can provide protection for every insured whose claim of insurance is denied must fulfill a number of conditions; the existence of an insurance policy, the existence of a claim rejection, the existence of a significant business relationship with the insured, the company's financial condition in a safe position, and the approval of the directors or the president director.

In a study (Baehaki, 2019) concerning analysis of standard operating procedures for participant claim settlement at an Islamic insurance brokerage company, it was explained that reporting and providing complete and valid claim submission documents must be submitted by participants in accordance with applicable regulations so that they can be further processed. The next procedure brokerage company will continue and report to the insurance company to be followed up in accordance with the provisions of claim settlement and waiting for the decision to submit the claim.

Nurfadhilah (2018) in a juridical analysis of the settlement of motor vehicle insurance claims based on the Ex Gratia clause, it was explained that there was a principle conclusion which must be implemented by an insurance company, one of which was *nemo plus*, which means that it did not get something that exceeded its rights. Then the urgency of resolving Ex Gratia claims can be arranged as a clause on the Policy while determining the scope of Ex Gratia's scope can be used.

In a research journal (Sari, 2019) regarding the settlement of Ex Gratia claims, it is explained that the Civil Code (KUHPer) Article 1.320 states that for an insurance policy agreement to be valid, it must fulfill the provisions including being able or able to make an agreement, agreeing that those

who bound themselves, a certain halal thing and cause. If a dispute arises in the future between the parties, the settlement can be done through court (litigation) and outside the court (non-litigation). Ex Gratia's claim does not deviate from the provisions contained in the two laws, i.e. Law Number 40 of 2014 concerning Insurance and Law Number 30 of 1999 concerning Arbitration and Alternative Dispute Resolution.

In the book *Legal Aspects of the Insurance Agreement* (Rastuti, 2016) explaining that the reinsurance party is responsible only to the extent of making a valid claim and must be paid by the insurance company for the amount of the loss. Based on the theory or in practice, the reinsurance party may be asked for approval to approve the settlement of the claim by compromise (Ex Gratia). In a journal (Santini, 2018) research that uses normative law is research that has the object of study of rules or rules. The aim is to determine the validity of the rejection of insurance claims made by insurance companies in accordance with the existing insurance policies and regulations and to determine the default payment of insurance claims because the submission is postponed by the marketing party as a collector of claim submissions that have been received from policyholders.

3. Methods

The research instruments used in this study included conducting interviews by making a list of questions to users relating to the settlement of PT XYZ's standard Sharia life insurance claims and the Ex Gratia category. Questions raised by the researcher are matters relating to the workflow of the process of claim resolution in general or standard and the difference with the settlement of claims submitted by Ex Gratia. What documents are needed and are completed by the Policy Holder and heirs as supporters of the requirements for settling the claim. Documentation by collecting documents and supporting data from research objects related to the settlement of sharia life insurance claims. The documentation made by the researcher is obtained from observations to the company in the Claims Operational Division as a work unit that carries out verification, analysis, investigation and decision making whether submission of claims submitted from policyholders or heirs can be accepted or rejected by the company. Literature study, carried out by gathering various information both from books, research journals and other literature as a supporter of the completion of this research. The legal basis for resolving Ex Gratia claims taken by management as well as Company procedures or regulations relating to those claims becomes a reference for the Researcher's literature study in addition to the results of previous studies that have been carried out relating to Ex Gratia claims. Sharia principles and points of view as well as management references from regulators are also used as material for study literature for the research conducted.

Methods of data collection have been determined beforehand, researchers conducted data collection from the results of interviews conducted on the research object. Collecting theories and implementation of Ex Gratia claim settlement from various libraries as well as some previous studies as part of this research series. Documentation of the implementation of the Ex Gratia claim settlement process by the Islamic life insurance company was collected as a supporter of the completion of this research. The method of data analysis uses descriptive qualitative methods by conducting research directly on the research object, namely the Company, and also describes the workflow and process undertaken to complete the submission of standard claims and settlement of claims for the Ex Gratia category. In addition, researchers also compared the differences between the process of filing a standard claim with the process of filing a claim with the Ex Gratia category. The presentation of the differences between the two claims processes will be explained in the discussion on the results of the study. In addition, the factors that influence the completion of the Ex Gratia claim submission will also be discussed as part of the consideration for settling the claim.

4. Results and Discussion

Procedure for settling claims for an Islamic insurance company is carried out by a party or part of the company that is involved in settling the claim. identify, verify and analyze the claim submission as well as the financial department that pays the claim if the claim submission is approved. Standard Operating Procedure (SOP) Claims are explained as follows:

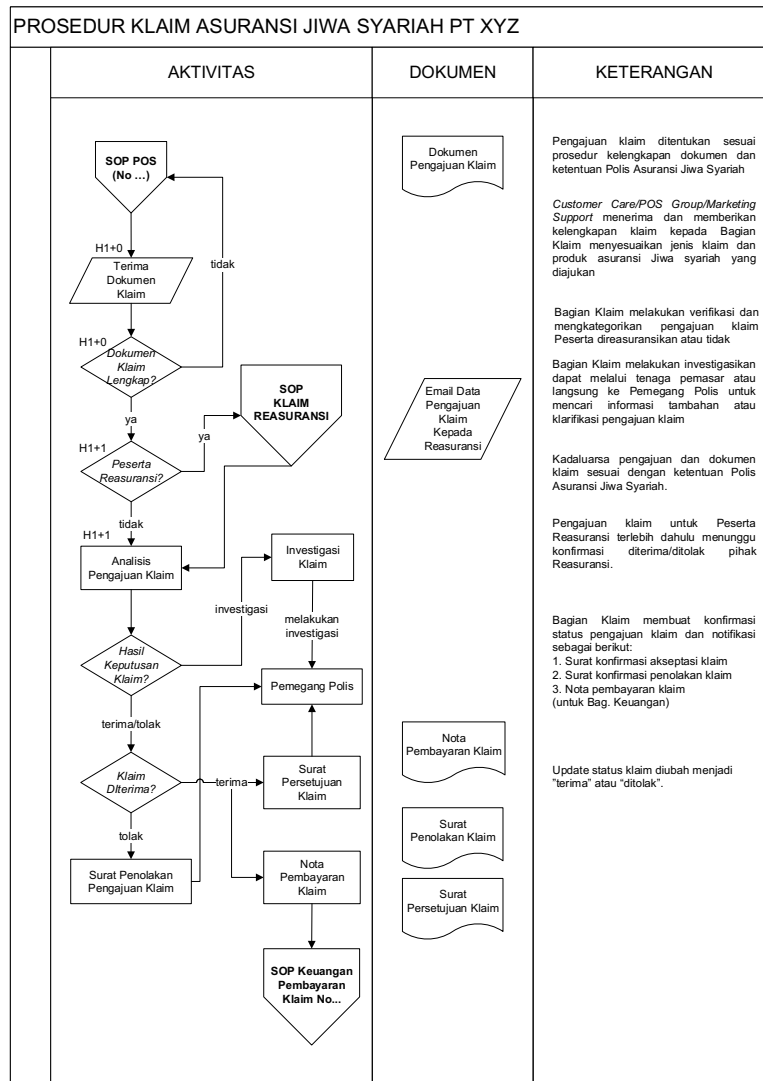


Figure 1. Standard Operating Procedure (SOP) Claims

The Operational Division consists of Underwriting, Reinsurance, Owner Services (POS) Policy, Claims and Customer Service. With the first workflow explanation, the operational department receives the claim submission document from the Policy Holder or heir directly or through the marketing department. Second, the operational section checks the filing of documents in accordance with the provisions of the Policy related to the completeness of the documents and the filing of the claim submission form. Third, if the document is incomplete, it will be returned to the Policy Holder or heirs and if it is complete, the reinsurance membership will be checked. Fourth, if the documents are complete, the insurance membership will be checked, if the claim submission is insurance participation, it will be confirmed by the reinsurance party and if there is no direct identification, verification and analysis of claims. Fifth, the analysis of claims is carried out in relation

to the complete claim documents that have been submitted by the claims department to produce a decision on the claim submission.

Sixth, the results of the claim decision will result that further investigation of the claim will be conducted or the decision to accept or reject the claim. Seventh, the claim investigation is carried out in the claim section where the results of the investigation will be informed to the Policy Holder whether the claim was accepted or rejected. Eighth, if previously the decision taken is to accept or reject a claim, it will be submitted to the Policy Holder or Heirs. If the claim submission is rejected then a claim rejection letter will be submitted and if the claim submission is approved or accepted, a claim approval letter will be submitted to the Policy Holder or Heirs. Finally, in parallel or in conjunction with the claims department will make a letter of claim approval to the Policy Holder and Heirs and make a memorandum or memo payment of claims to the financial department so that the nominal claims submitted can be immediately paid to the Policy Holder or Heirs in accordance with the provisions of the procedures of the financial section. Claim documents needed in the claim process as input and output of the claim settlement process include the completeness of the claim documents in accordance with the provisions contained in the Policy, e-mail documents and attachments for submitting claims to Reinsurance, confirmation e-mail documents for approval or rejection of claims from Reinsurance, notes or memos payment of claims from the operational department to the financial department, the letter of approval or rejection of the claim.

Procedure for Completion of Ex Gratia Claims for Ex Gratia Sharia Insurance Companies. Broadly speaking, the parties or parts involved in settling claims for the Ex Gratia category claim are the same as settling the standard claim submission. The process of filing a claim for the Ex Gratia category can be carried out if the results of the submission of a standard claim previously rejected part of the claim. The next condition if the result of submitting a standard claim that has been rejected is submitted again by the Policy Holder or the Insured Party or the Heirs, then the marketing department can submit a proposal for the Ex Gratia category to the company's management. If the results can be agreed with certain conditions or in part or in full then the submission of the claim can be given to the claims section to be processed in accordance with the direction and instructions of the company's management.

Submission of claims under the Ex Gratia category to sharia life insurance companies can be done both for individual sharia life insurance products and group sharia life insurance. The settlement process that is generally carried out is for group sharia life insurance products because most individual sharia life insurance products already have standard product provisions, whereas for group sharia life insurance products generally in the initial insurance closure business considerations and products that tailor made in their implementation result. There are so many different provisions, treatments, management and policies that are applied from the beginning for each group sharia life insurance policy.

The first operational workflow of Ex Gratia claim settlement, the letter of refusal to submit a claim is given operational part to the marketing department to be forwarded to the Policy Holder. Second, the Policy Holder will analyze and study whether the rejection of the claim is acceptable or will make an appeal of the rejection of the claim submitted. Third, the Policy Holder sends a letter to the Company which contains the reasons and requests for clarification of the rejection of the claim by attaching supporting documents for the appeal. Fourth, the marketing department received an appeal letter from the Policy Holder for submitting a claim that had been rejected by the previous operational section. Fifth, communication between the Policy Holder and the Company is carried out through the marketing department related to the submission of a rejected claim and an appeal letter from the refusal to submit a previous claim. Sixth, the marketing department analyzes the Policy Holder's business from the appeal of the Ex Gratia claim and provides recommendations for recommendations which will then be forwarded to the company's management as the decision maker. Seventh, company management decisions as policy makers will be informed back to the marketing

department. Eighth, if the decision to appeal the Ex Gratia claim is rejected, the marketing department will make a confirmation letter refusing the submission of the appeal claim to the Policy Holder. Ninth, if the Ex Gratia claim submission is received by management, the marketing department will make a memo requesting the completion of the Ex Gratia claim submission to the operational department for processing and forwarding it to the finance department for payment of claims to the Policy Holder according to the decision of the company's management.

Differences in Procedure for Settling Submission of Standard and Ex Gratia Life Insurance Claims at Sharia Insurance Companies. Based on the workflow of the process of settling life insurance claims at PT Asuransi Jiwa Syariah PT. XYZ can be explained that the Ex Gratia category life insurance claim settlement procedure can be carried out or carried out if the standard Sharia life insurance claim settlement procedure has been carried out and has resulted in a decision on identification, verification, investigation and analysis that the claim submitted was rejected. Information about rejecting claims can be submitted directly to the Policy Holder or through the marketing department that owns the business or client. The process of filing an Ex Gratia claim can be submitted if the Policy Holder wishes to re-submit or make an appeal against the refusal of filing a previous claim by providing and preparing documents for re-submission of claims through the marketing department. Subsequently the submission of the appeal claim by the Policy Holder must be sent through the marketing department to be submitted to the Management of the Company. Submission of Ex Gratia claims will be analyzed with various provisions and considerations of the Company's Management to produce a decision that the filing of a claim back or appeal (Ex Gratia) can be accepted or rejected by the Company. The results of the decision to file the Ex Gratia claim will be documented by the Marketing department as evidence of the company's management's decision regarding the claim submitted.

If the Company's Management accepts the appeal claim, the Marketing Department will make an internal note or memo to the Claims Section in the Operations Division to make the payment process related to the completion of the Ex Gratia claim for the membership. Furthermore, the Claims Section will make an internal memorandum or memo to the Finance Department to make payments for the settlement of life insurance claims to the Policy Holder or Heirs in accordance with the provisions of the Policy and the Company. Additional documents that must be completed as a support for filing an Ex Gratia claim are a letter of appeal submission to the Company from the Policy Holder as well as a memorandum or memo requesting for an Ex Gratia claim from the marketing department along with information and information on the reasons for filing the Ex Gratia claim.

5. Conclusion

Ex Gratia claims are filed after the results of the claims analysis are completed with the decision rejected by the claims department. The Ex Gratia claim process is carried out by re-submitting a claim that has been rejected by the company from the Policy Holder submitted through the Marketing Department. The decision to submit the Ex Gratia appeal claim will be submitted to the Board of Directors of the Marketing Department and the results of the decision to re-submit it will be forwarded to the claims section to be forwarded to the Policy Holder. The outcome of a claim decision is given by accepting a claim by paying a portion of the Insurance Benefit or rejecting the claim.

Various factors will be considered in determining the decision to file an Ex Gratia claim by looking primarily at the business, financial and operational aspects of the company. The business factor is the main factor he did to settle the Ex Gratia claim. To be able to accommodate this, the support of data supporting management decision making is an important factor in the settlement of these claims.

The provisions of the Policy from the beginning of the issuance of the Policy to be made to be able to accommodate efforts to reduce the occurrence of submission of Ex Gratia claims which are

standardized or normally rejected because they conflict with the Policy. This business can be carried out by conducting a good and proper identification according to the wishes of the Policy Holder from the beginning of the submission of a spec specs for a group of sharia life insurance products to be adjusted with the calculation. With the effort to prevent the filing of Ex Gratia claims early, during the insurance management period, the Policy Holder can get the claim payment right faster according to the existing provisions. The insurance company can also reduce the submission of Ex Gratia claims submitted by the Policy Holder.

The frequency of filing claims for the Ex Gratia category is expected to be controlled or can be limited considering the use of funds for settling Ex Gratia claims originating from company funds, because in essence the submission of the claim is rejected in the sense that it cannot be approved or is not in accordance with the provisions of the Sharia insurance policy claim. Changes and adjustments to the provisions of the Islamic insurance policy can be proposed as an effort to reduce the filing of claims for the Ex Gratia category. In addition, the improvement and development of corporate information systems should be carried out routinely and continuously (Decision Support System).

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The Influence of Investment Decisions and Dividend Policy on Corporate Values

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Abstract

The phenomenon of car sales has declined based on sales reports because Indonesia is recovering from a weakening Rupiah exchange rate that has continued to depreciate since 2018. In general, the automotive and component business segment recorded a 1% decrease in Net Revenue in 2018, as was the case with Profit The automotive segment net also fell by 14% from Rp. 9.8 trillion in 2018. This research was conducted to find out how much investment decisions and dividend policy on the value of the company in the automotive and component sub manufacturing companies on the Indonesia Stock Exchange. the data collection method uses secondary data in the form of financial statements from the Indonesia Stock Exchange. The data obtained were then processed using the multiple regression method with SPSS software version 23.00. The results showed that investment decisions partially had no effect on firm value. Dividend policy partially has a significant effect on firm value. Simultaneously there is a significant influence of the independent variable Investment Decision and Dividend Policy together on the Firm Value dependent variable.

Keywords: Investment Decision, Dividend Policy, Company Value

1. Introduction

Indonesia is recovering from the 2013 Rupiah currency crisis and Indonesia is also recovering from the weakening of the 2018 Rupiah exchange rate, so that if economic growth is relatively weak in the political year 2018 - 2019 that will impact on national car sales that are not as good as the previous period (Gaikindo, 2019). With the market conditions of the automotive subsector and component companies that are fluctuating, the research on the value of the company in the automotive subsector and component companies is very relevant in an effort to explore investor perceptions of the shares of the automotive and sector subsector, because in order to achieve the company's goals namely maximizing prosperity shareholders or company owners (wealth of the shareholders), this normative objective can be realized by maximizing market value. For companies that have gone public, maximizing the market value of a company is the same as maximizing the stock market price. Share price is an indicator in measuring company value (Sudana, 2011: 3).

Efforts to increase the value of the company is to carry out strategies in financial management, especially those related to investment decisions. Pertiwi, et al (2016: 1369) stated that investment decisions are a very important factor in the company's financial function, where if the higher the investment decisions set by the company, the higher the company's chance of obtaining a large return or rate of return, because the company has the decision high investment will be able to influence investors' positive understanding of the company, so as to increase demand for the company's shares. Thus, the higher investor interest in investing in companies, therefore directly, investment decisions have a significant impact on increasing the value of the company. Ekaningtias (2018) research found

that investment decisions have a positive effect on firm value, these results indicate that investment decisions make company value more stable. A stable company value will certainly attract more investors to invest. However, the study of Fajaria et al (2017) actually shows that investment decisions partially do not have a positive influence on the value of the company, according to results that do not significantly occur Fajaria et al (2017).

Another policy that must be considered in optimizing company value is the dividend policy, in other words the value of the company can be influenced by the company's ability to pay dividends to shareholders, the higher the company's ability to distribute dividends, the higher the welfare level of shareholders impact on the value of the company which will also increase. Companies that are able to pay cash dividends (cash dividends) are positive news for investors, because the company is considered to have good company performance (Widodo, 2016: 23). Research by Nasrum, et al. (2015), Fenandar and Raharja (2012), Wijaya (2010), stated that dividend policy has a positive influence on firm value. This shows that if the company plans to share its profits with shareholders in the form of dividends rather than holding it in the form of capital gains, investors will invest their funds in companies that share their profits consistently. Conversely, Harnovinsah and Alamsyah (2017) research shows the dividend policy instead. does not have a significant and positive influence on the value of the company. Efni research (2017) is the same as Harnovinsah and Alamsyah research with the conclusion that dividend policy cannot increase company value in the company.

Based on the background of the problem above, the writer is interested in writing "The Effect of Investment Decisions and Dividend Policy on Company Value in Manufacturing Companies in the Automotive Sub Sector and Components on the Indonesia Stock Exchange".

2. Literature Review

Company Value

According to Darminto (2010: 16) the value of the company is reflected in the accounting data contained in the financial statements. The value of a company going public in addition to showing the value of all assets, is also reflected in the market value or the price of its shares, so the higher share price reflects the high value of the company. An increase in shareholder welfare can be measured by an increase in the company's share price. The higher the stock price, the higher the value of the company. If the company can provide high expectations of value in the future, then shareholders' perceptions of the company are also high. Conversely, if a company cannot provide high expectations of value in the future, the perception of the public and shareholders of the company is also low. The share price of a company's shares is formed from the supply and demand of these shares on the market, which is called the company's market value. Because the stock price is considered to reflect the true value of the assets owned by the company. the value of the company is also high. So that the higher the value of the company reflects the welfare and prosperity of the shareholders.

According to Susanti (2010: 21) the value of the company is very important because with a high company value will be followed by high shareholder prosperity. The higher the share price the higher the value of the company, because with a high value shows the prosperity of shareholders is also high. Every company since its inception the company certainly has goals to be achieved. According to Susanti (2010: 33) one of the factors influencing company value is Price to Book Value (PBV), this ratio measures the value that financial markets give to management and corporate organizations as a company that continues to grow. According to Fahmi (2012: 139) in this study the value of the company can be measured by PBV (price to book value) which is the market ratio used to measure the price of shares per share to the book value formulated by:

$$\text{Price to Book Value (PBV)} = \frac{\text{Market Prices per market sheet}}{\text{Book Value per share}}$$

Investment Decisions

Tandelilin in Anshori and Denica (2010: 156) states that investment is a commitment to a number of other funds made at this time, with the aim of obtaining a number of benefits in the future. In general, investments can be in the form of real investments (real assets), for example land, gold, machinery, buildings and others, as well as investments in financial assets (financial assets) such as deposits or in the form of securities in the form of shares and bonds. Sartono in Ningsih and Indarti (2012: 7) states that investment decisions concerning the decision to allocate funds both funds originating from within the company and funds originating from outside the company in various forms of investment. In other words, what kind of investment is best for the company. Broadly speaking investment decisions can be grouped into short-term investments such as investments in cash, inventories, receivables and securities as well as long-term investments in the form of buildings, production equipment, land, vehicles and other fixed assets. This investment decision will be reflected on the assets side of the company's balance sheet. Conducting investment activities is the most difficult decision for company management because it will affect the value of the company. The purpose of making an investment decision is to get a large return with manageable risk with the hope of optimizing the value of the company. The investment company aims to get profits in the future. Investment decisions have a long period of time, so the decisions taken must be considered well, because they have long-term risks as well. Errors in forecasting can result in losses for the company.

In this study the proxy of investment policy is measured by IOS. Fenandar and Raharja (2012: 3) state that investment decisions are defined as a combination of assets held (assets in place) with future investment choices with a positive net present value. IOS cannot be directly observed, so in the calculation using a proxy (Kallapur and Tromble in Fenandar and Raharja, 2012: 3). IOS proxy in this research is CPA / BVA or Ratio Capital Expenditure to Book Value of Asset.

$$\text{CPA/BVA} = \frac{\text{Asset Growth}}{\text{Total Assets}}$$

Where:

CPA / BVA = Ratio of Capital Expenditure to Book Value of Assets

Asset Growth = Total Assets of Year X - Total Assets of Year X - 1

Dividend Policy

According Husnan (2012: 26) dividend policy is a decision taken by the company to share profits or profits obtained in certain periods to shareholders in the form of dividends or retained earnings (retained earnings) in order to learn investment in the future. Dividend policy concerns the use of profits that are entitled to shareholders. Basically, these profits can be divided as dividends or retained for reinvestment. Thus, the question should be when profits will be divided and when they will be retained, while still paying attention to the company's goal of increasing the value of the company. If the company chooses to distribute profits as dividends, it will reduce retained earnings and then reduce the total source of internal funding or internal financing. Conversely, if the company

chooses to hold the profits obtained, then the ability to form internal funds will be even greater. The higher the company's ability to distribute dividends, the higher the level of welfare of shareholders so that it will have an impact on the value of the company which will also increase. Companies that are able to pay cash dividends (cash dividends) are positive news for investors, because the company is considered to have good company performance (Widodo, 2016: 23).

Van Horne, et al (2008: 51) states that dividend policy is an integral part of corporate funding decisions. The dividend payout ratio determines the amount of retained earnings as a source of funding. The greater the retained earnings the less the amount allocated to dividend payments allocating the determination of earnings as retained earnings and dividend payments are a major aspect of dividend policy. The formula in determining the dividend payout ratio is as follows:

$$\text{DPR} = \frac{\text{Dividens per share}}{\text{Earnings per share}} \times 100$$

3. Methods

In this study, the population is the financial statements of companies or issuers in the automotive and component sub sector manufacturing issuers on the Indonesia Stock Exchange, which totaled 13 issuers. The sample in this study was the manufacturing issuers of the automotive sub-sector and components on the Indonesia Stock Exchange from 2013-2018, while to determine the number of samples the purposive sampling technique was used.

According to Sugiyono (2013: 95) sampling technique using purposive sampling method is sampling based on justification from researchers based on certain criteria, researchers use samples of financial statements in 2013-2018, because the financial statements in that year are the latest financial statements that will make an analysis of the results research for the better. Based on the selection of research samples using predetermined criteria, in this study selected 12 sample companies in the scope of the automotive and component sub-sectors. The issuer's data which is the sample of the study are as follows:

Table 1. Issuer Research Sample

No	Code	Issuer's Name
1	ASII	Astra International Tbk
2	AUTO	Astra Otoparts Tbk
3	BRAM	Indo Kordsa Tbk
4	GDYR	Goodyear Indonesia Tbk
5	GJTL	Gajah Tunggal Tbk
6	IMAS	Indomobil Sukses International Tbk
7	INDS	Indospring Tbk
8	LPIN	Multi Prima Sejahtera Tbk
9	MASA	Multistrada Arah Sarana Tbk
10	NIPS	Nipress Tbk
11	PRAS	Prima Alloy Steel Universal Tbk
12	SMSM	Selamat Sempurna Tbk

Source: Bursa Efek Indonesia, 2019

In this study, the analysis method used is:

1. Descriptive Analysis

Descriptive analysis intends to describe the data obtained from the results of data collection, including by knowing the average value, mode, median and others.

2. Classical Assumption Test

Some assumptions that must be met first before using Multiple Linear Regression as a tool to analyze the effect of the variables studied. The classic assumption test used consists of tests of normality, multicollinearity, and autocorrelation tests.

3. Multiple Regression Analysis

Multiple linear regression analysis according to Sugiyono (2013: 277) is an analysis that is used by researchers, if they intend to predict how the state (rise and fall) of the dependent variable (criterion) if two or more independent variables change (up and down). Multiple linear regression formula:

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

Information:

Y: Company Value

a: Constants

b1, b2.: Regression coefficient

X1: Investment Decision

X2: Dividend Policy

4. Results and Discussion

Descriptive Statistics

Descriptive statistics presented from the results of this study aim to provide a general description of the distribution of data obtained in the field. The results of processing descriptive statistical data can be seen in the following table:

Table 2. Descriptive Statistics of Investment Decision Variables

Statistics		
Investation Decision		
N	Valid	72
	Missing	0
Mean		,090417
Median		,082100
Mode		-,5293 ^a
Std. Deviation		,1302766
Minimum		-,5293
Maximum		,4273
Sum		6,5100

a. Multiple modes exist. The smallest value is shown

Based on the results of data processing. the value of the Investment Decision variable obtained has an average of 0.0904, a median of 0.0821. The minimum value is -0.529, the maximum value is 0.427 and the standard deviation is 0.13.

Table 3. Descriptive Statistics of Dividend Policy Variables

Statistics		
Dividend Policy		
N	Valid	72
	Missing	0
Mean		13,9085
Median		,0000
Mode		,00
Std. Deviation		24,78947
Minimum		-60,46
Maximum		88,78
Sum		1001,41

Based on the results of data processing, the value of the Dividend Policy variable has an average of 13.90, a median of 0.00 with a minimum value of -60.46 and a maximum value of 88.78.

Table 4. Descriptive Statistics of Enterprise Value Variables

Statistics		
Company's Value		
N	Valid	72
	Missing	0
Mean		1,2965
Median		,8950
Mode		,12 ^a
Std. Deviation		1,24582
Minimum		,01
Maximum		5,97
Sum		93,35

a. Multiple modes exist. The smallest value is shown

Based on the results of data processing, the average value of the Company Value variable is 1.296, the median is 0.89, the minimum value is 0.01 and the maximum value is 5.97.

Classical Assumption Test

The results of the classic assumption test can be seen in the following tables.

**Table 5. Data Normality Test Results
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,05534688
Most Extreme Differences	Absolute	,202
	Positive	,202
	Negative	-,117
Test Statistic		,202

Asymp. Sig. (2-tailed) ,881^c

- a. Test distribution is Normal.
- b. Calculated from data.
- b. Lilliefors Significance Correction.

In the table above it can be seen that the residual value tested by Kolmogorov-Smirnov, Asymp value. Sig. (2-tailed) of 0.881, greater than 0.05 (0.881 > 0.05), in other words that the data distribution of all the variables of this study was normal.

Table 6. Multicollinearity Test Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Investation Decision	1,000	1,000
Dividend Policy	1,000	1,000

a. Dependent Variable: Company's Value

From the table above, it can be seen that all independent variables have Tolerance values of more than 0.1 (1,000 > 0.1) and VIF is less than 10 (1,000 < 10), so it can be concluded that there is no deviation of the classical assumption of multicollinearity between independent variables in the model.

Table 7. Autocorrelation Test Results Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,531 ^a	,282	,262	1,07053	1,810

a. Predictors: (Constant), Dividend Policy, Investment Decisions

b. Dependent Variable: Company's Value

From the results of testing the data, the study has a DW value of 1.810, which is in the rejection area, so that the data is free from autocorrelation problems.

Multiple Regression Analysis

Following are the results of multiple regression tests in this study:

Table 8. Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,851	,170		5,009	,000
Investment Decisions	,879	,975	,092	,901	,371
Dividend Policy	,026	,005	,524	5,138	,000

From the results of data processing, we get the multiple regression equation as follows:

$$Y^{\wedge} = 0.851 + 0.879X1 + 0.026 X2$$

Based on the regression equation obtained, then the regression model can be interpreted that a constant coefficient of 0.851 indicates that if the values of X1, and X2 are zero then the level of Company Value is 0.851. Coefficient b1 of 0.879 means that if an Investment Decision increases by one unit, while other variables are permanent, then the Company Value variable will increase by 0.879, in other words the higher the Investment Decision will increase its Corporate Value. Coefficient b2 of 0.026 means that if the Dividend Policy increases by one unit, while other variables are permanent, then the Corporate Value variable will increase by 0.026, in other words the more the Dividend Policy is raised will increase its Corporate Value.

Table 9. Test of Significance ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	31,119	2	15,560	13,577	,000 ^b
	Residual	79,077	69	1,146		
	Total	110,196	71			

a. Dependent Variable: Company's Value

b. Predictors: (Constant), Dividend Policy, Investment Decisions

From the data processing in Table 9 it can be seen that the value of Fcount = 13.577, while the value of F-table = 2.58 so that it was concluded Fcount > Ftable (13.577 > 2.58). Likewise, the value of Sig F = 0.000, smaller than 0.05, then the conclusion H0 is rejected, which means that the regression coefficient is simultaneously significant, in other words that there is a significant influence of the independent variable Investment Decision and Dividend Policy together on the dependent variable Value Company.

Furthermore, for partial effect, from data processing in the table of the multiple regression coefficients on investment decision variables, it is seen that the tcount = 0.901, while the ttable = 1.994, so it can be concluded that if tcount < ttable (0.901 < 1.994). Likewise, the sig value is 0.371, greater than the real level of 0.05 (0.371 > 0.05), then H0 is accepted, which means there is no significant influence of the investment decision independent variable on the Firm Value dependent variable.

From the table of the multiple regression coefficients in Table 9 the dividend policy variable also shows that the value of tcount = 5.138, while the value of ttable = 1.994, so it can be concluded that if tcount > ttable (5.138 > 1.994). Likewise, the sig value is 0,000, smaller than the real level of 0.05 (0,000 < 0.05), then H0 is rejected, which means there is a significant influence of the dividend policy independent variable on the Firm Value dependent variable.

The results of the research showed that there was no significant effect of the independent variable of investment decision on the dependent variable of the Firm Value. The results of this study are in line with research conducted by Fajaria et al (2017), Harnovinsah and Alamsyah (2017), Efni (2017) and Yuliariskha (2012) which also concluded that investment decisions have no significant effect on firm value, so it can be concluded that investors have not Seeing the issuer's fundamental conditions in terms of investment decisions in investing, this further strengthens the indication that investors in Indonesia are mostly still using technical analysis in choosing stocks as their portfolio investment instruments.

Partially there is a significant effect of the dividend policy independent variable on the Firm Value dependent variable. Simultaneously, there is a significant influence of the independent variable Investment Decision and Dividend Policy on the dependent variable Company Value. The results of this study are in line with research conducted by Yuliariskha (2012), Widodo (2016), Oliver C, et al (2016), Angela (2016) 2015), Fenandar and Raharja (2012), Wijaya (2010), and Sari (2013) who concluded that dividend policy had a positive and significant effect on firm value. The results of this study prove that the dividend policy significantly influences the value of the company. This indicates that shareholders prefer company profits to be distributed in the form of dividends and the greater the dividends paid by the company to shareholders, it increases the value of the company.

Simultaneously, the results of the study concluded that there was a significant influence of the independent variable Investment Decision and Dividend Policy together on the Firm Value dependent variable. The results of this study are consistent with research by Fajaria et al. (2017), Angela (2015), Sartini and Purbawangsa (2014) who concluded that Investment Decisions and Dividend Policies together have a significant effect on the Firm Value dependent variable. The results of this study conclude that the Investment Decision and Dividend Policy together have a significant effect on the dependent variable Company Value, in accordance with the theory and previous studies, In signaling theory explained about the relationship between investment expenditure and also the value of the company, where investment expenditure signals positive about the company's growth in the future, so that it can increase prices as an indicator of company value. In addition to investment decisions, dividend distribution decisions are a problem that is often faced by companies. Dividends are the reason for investors to invest, where dividends are the return they will receive on their investment in the company, dividend policy is a decision about whether profits earned by the company will be distributed to shareholders as dividends or will be retained in the form of retained earnings for future investment financing which will come. If the company distributes dividends, the growth rate will decrease. On the other hand, if the company does not distribute dividends then the market will give a negative signal to the company's prospects.

5. Conclusions

The results of the study of the influence of investment decisions are not significant to the value of the company, based on the results of this study, investors have not seen the issuer's fundamental conditions in terms of investment decisions in investing, this further strengthens the indication that investors in Indonesia mostly still use technical analysis in choosing stocks as portfolio investment instruments. The results of the study the effect of significant dividend policy on corporate value variables. This indicates that shareholders prefer company profits to be distributed in the form of dividends and the greater the dividends paid by the company to shareholders, it increases the value of the company. The results of the study of the influence of investment decisions and dividend policy together - significantly significant to the firm value, the magnitude of the effect of the equation of the investment decision and dividend policy together on the dependent variable firm value has a coefficient of determination of 0.282, indicating that the magnitude of the contribution of investment decisions and policies dividends together to the value of the company is 28.2%, the rest is caused by other factors. such as capital growth, burden and tax growth, economic conditions, and others.

Investors in Indonesia based on this research, most of them still use technical analysis in choosing stocks as their portfolio investment instruments. Therefore, investment decision variables by looking at complicated numbers are not yet a reference for estimating company value, therefore management of automotive and component issuers in Indonesia should maintain variables related to technical analysis so that company value is maintained in the eyes of investors. The automotive and component issuers in Indonesia hold the opinion that investors prefer dividend policy over investment decisions in selecting issuers, partially proven, dividend policy has a significant impact on company

value, while investment decisions do not have a significant impact, thus management of automotive and issuers should have a significant impact. components in Indonesia distribute dividends to maintain the company's reputation. Future studies are expected to include other variables such as the condition of ownership structure, economic conditions and other factors not included in this study.

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**Influence of Leadership on Employee Motivation in PT. Asuransi Jasa Raharja Putera
Jakarta**

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Abstract

Leadership is a way for a leader to influence the behavior of his subordinates, so they are willing to cooperate and work productively to achieve the goals set. A leader requires motivating skills, so that the role of leadership in motivating others or specifically can be realized in the bond of togetherness. Employees with high work motivation will work with passion, discipline, initiative and with an awareness of their obligations to work more effectively and efficiently. This study aims to determine the effect of leadership on employee motivation at PT. Asuransi Jasa Raharja Putera Jakarta. The sample used is Simple Random Sampling, said to be simple because the sampling of members of the population is done randomly without regard to the strata that exist in that population and also uses a Likert scale. The research methods used were observation, interviews, questionnaires, and documentation. Based on the data obtained below is a summary of the calculation results using SPSS 25. The correlation coefficient value 0.837 means that it is very strong and has a relationship between leadership and work motivation, the results of the coefficient of determination of 70.0% and the remaining 30.0% of other factors, the results of the regression equation $Y = 6.117 + 0.841 X$, it means that each increase in unit X increases by about 0.841.

Keywords: Leadership, Work Motivation

1. Introduction

In a company leader is one of the essences of management, the main resources and the central point of every activity that occurs. Leadership is a way for a leader to influence the behavior of his subordinates, so they are willing to cooperate and work productively to achieve the goals set. A leader requires motivating skills, so that the role of leadership in motivating others or specifically can be realized in the bond of togetherness.

Motivation is a behavioral activity that works in an effort to meet the desired needs. Employees with high work motivation will work with passion, discipline, initiative and with an awareness of their obligations to work more effectively and efficiently. With the motivation, the attention, thought, energy and activities of employees can be directed to goals and objectives that are more beneficial and beneficial both for the company and for the employees themselves.

2. Literature Review

Leadership

According to (Sunyoto, 2013) said that "Leadership is the main activity where organizational goals can be achieved. in general leadership is defined as a group to achieve goals in certain

situations". Leadership is something that grows from within. Leadership is the attitude, actions, behavior, habits, and character of oneself. In this case leaders must introspect when leading others and continue to learn to lead themselves, because leadership grows from within.

According to (Yulk, 2013) said that "Leadership is a process to influence others, understand and carry out tasks effectively, as well as processes that are facilitated by individual and collective efforts to achieve common goals".

The leadership function according to (Rivai, 2013) operationally distinguishes five main functions of leadership, namely:

1. Instructive Function

The instructive function indicates a leader only communicates in one direction which means that the leader is the party that determines what, and where the order is carried out. Effective leadership requires the ability to move and motivate others to carry out orders.

2. Consultative Function

The consultative function indicates that a leader only communicates in one direction, before making a decision a leader consults with subordinates who know as things related to the decision to be taken (for consideration).

3. Participation Function

The participation function aims to further activate subordinates by involving them in decision making. But leaders remain in function as leaders and not executors.

4. Delegation Function

Delegation of authority to subordinates to make and make decisions is the goal of the delegation's function. But the subordinates who receive the delegation are people who can be trusted and have the same principles, perceptions and aspirations.

5. Control Function

The control function can be implemented in the form of guidance, direction, coordination, and supervision. This function is intended so that a leader can direct, regulate, and coordinate the activities of his subordinates.

The leadership tasks according to (Sutrisno, 2017) are very numerous, but in this case only a number of important tasks will be described, including:

1. As a Counselor

Counselor is the duty of a leader in a work unit, by assisting or helping HR to overcome the problems they face in carrying out the tasks assigned to them. In this sense, the counselor is called counseling. There are several requirements that a counselor needs to have, namely:

- a. Have high self-awareness.
- b. Have an attitude that matches words and actions.
- c. Respect others.

The obstacles in counseling are:

- a. Status differences between counselor and problem employees.
- b. Leaders tend to give advice and direct, so that the solution is determined by the leader, not by the employee himself.
- c. Leaders lack enough time to do counseling.
- d. Cultural differences and life values.
- e. Likes negative prejudice before the problem is solved.

2. As an Instructor

A leader in whatever rank he is in, in fact his position is attached to the task as an instructor, or as a good instructor of the HR underneath. A good instructor will have a role as a wise teacher, which allows each subordinate to become increasingly smart and professional in carrying out their duties.

3. Chair the Meeting

A leader at any level, at one time needs to hold a meeting and lead it. A plan to be drawn up is usually preceded by a meeting, so that the implementation of the plan is easier to implement. A meeting needs to be held, for the following reasons:

- a. To solve problems that occur in the organization.
- b. To determine the targets to be achieved.
- c. To anticipate changes that are or will occur.
- d. To coordinate an implementation of the plan.
- e. To facilitate the implementation of tasks.
- f. To develop systems and work procedures.
- g. Trying to prevent misunderstanding and obscurity.
- h. Control the members who always dominate the conversation.
- i. Trying to activate participants who are shy or reluctant to express their opinions.
- j. Develop ideas that are still unclear towards the target to be achieved.
- k. Summing up the contents of the meeting in accordance with the desired goals and can be accepted by participants.

4. Make Decisions

Among the tasks carried by HR, then what might be the hardest is the task of making decisions. This decision making is the only thing that distinguishes a leader. Therefore, the success of a leader is largely determined by the skills to make decisions, at very critical times. A leader has the courage to make decisions, because concerned:

- a. Knowing the ins and outs of the work he handled,
- b. Having high insight and analytical techniques and has been trained to deal with problems.
- c. Understand correctly the things that the work unit targets.
- d. Understand more deeply the characters possessed by his subordinates.
- e. Understand the organizational relationships that they lead with the surrounding environment.
- f. Understand all applicable regulations relating to the material needed in decision making.

5. Delegating Authority

Delegation is also called delegation. A leader may not be able to do all the work themselves, because of limited time, and limited abilities. Therefore, a wise leader must delegate part of the duties and authority to his subordinates.

This delegation is needed so that the organization does not experience traffic jams. The purpose of delegating authority can be detailed as follows:

- a. So that leaders can focus more on the main tasks only.
- b. So that the right task is done by people who are more appropriate in accordance with their expertise.
- c. So that all work runs smoothly, without depending on the presence of leaders.
- d. To be able to develop the potential and abilities of subordinates.
- e. Each job can be completed at the right time, so that it can be handled faster.

In order to educate and train its employees to carry out greater duties and responsibilities

Leadership cannot be separated from the values held by leaders according to (Brantas, 2009), namely:

1. Theoretical, namely the values associated with the search for truth and look for rational justification.
2. Economical, i.e. those who are interested in aspects of life that are full of beauty, enjoy each event for their own sake.
3. Social, have compassion for others, sympathy, do not think about yourself.
4. Political, power-oriented and see competition as a very vital factor in their lives.

5. Religious, always connecting every activity with the power of the Creator.

Work motivation

According to Barelson and Steiner in (Yusuf, 2015) said that "motivation is a conscious effort to influence one's behavior so that it leads to the achievement of organizational goals. The process of the emergence of one's motivation is a combination of the concepts of needs, encouragement, goals, and rewards ". Hasibuan (2017) said that "Motivation is the giving of a driving force that creates the excitement of one's work, so that they want to work together, work effectively and be integrated with all their efforts to achieve satisfaction". According to (Siswanto, 2017) "Motivation as a mental and mental attitude of humans that gives energy, encourages activities (moves), and leads or channel behavior toward achieving needs that give satisfaction or reduce imbalances". From some of the definitions above it can be concluded that motivation is a factor or feeling and desire that affects the willingness or behavior of individuals to carry out activities or to specific goals. Motivation goals according to (Hasibuan, 2014) are as follows:

1. Increase employee morale and job satisfaction.
2. Increase employee productivity.
3. Maintaining the stability of the company's employees.
4. Improve employee discipline.
5. Making employee procurement effective.
6. Creating a good atmosphere and working relationships.
7. Increase employee loyalty, creativity, and participation.
8. Increase the level of employee welfare.
9. Enhance employees' sense of responsibility towards their duties.
10. Increase the efficiency of using tools and raw materials.

The factors that influence motivation according to (Sutrisno, 2014) motivation in a person will be influenced by several factors, namely:

1. Internal Factors

Internal factors include the desire to be able to live, to have, to get an award, to get recognition, to have power.

2. External Factors

While external factors are related to working environment conditions, adequate compensation, good supervision, the existence of job guarantees, status and responsibilities as well as flexible rules.

Dimensions of work motivation according to Maslow in (Hasibuan, 2017) as follows:

1. Physiological Needs

The most basic needs that must be met by an individual. These needs include clothing, food, and shelter. For example, the need to eat, drink, housing, sex, rest to maintain health, seek treatment if sick.

2. Safety and Security Needs

Needs obtained after the first needs are met. In the second stage of this need an individual wants the fulfillment of a sense of security. The need for security can be fulfilled in various forms such as:

- a. Employees who work are able to set aside salary to save.
- b. For an employee having a job that has a pension guarantee, health or life insurance, and the like.
- c. Fun working conditions, including having aspirational leaders.
- d. Security in the residence.

3. Social Needs

The third need after the second need is fulfilled. In this need includes one's feelings such as having love, affection, a family that is happy with a husband or wife and gets children from a legal marriage, joined in a social organization for example social gathering events, and others. Social needs here show someone who needs recognition or respect from others.

4. Esteem Needs

The fourth need is fulfilled after the third requirement is met. In this need a person includes the desire to obtain self-esteem.

Self-esteem or this aspect of self depends on the desire for strength, competence, freedom, and independence. It is also related to achievement motivation, drive for achievement. At this stage someone has a strong desire to show their achievements, and those achievements are then desired by others to know and appreciate the achievements that have been obtained.

5. Self-actualization Needs

At this stage a person wants to fulfill his desire for self-actualization, that is, he wants to use his potential and actualize it in the form of self-development. This condition is applied in the form of work undertaken already further than just routine but on the far more challenging and fuller of high-level creativity. And the works produced by him are considered extraordinary and very worthy of respect.

3. Methods

This research uses a quantitative research method using a saturated sample technique where all members of the population are sampled. The total sample of 35 respondents includes men and women and various different types of backgrounds. The study uses Statistical Package for the Social Sciences (SPSS) version 26 application using a Likert scale to test validity, reliability testing, correlation coefficient test, determination coefficient test, and simple linear regression equation.

The variable operational grid that the author uses to compile a list of questionnaire questions in this study is illustrated in the following dimension and indicator table:

Table 1. Operational Grid of Leadership Variables

Variable	Dimension	Indicator	Item
Leadership (Variable X)	Theoretical	Work based on truth values	1,2
		Make decisions based on the value of truth	
	Economical	Leaders work based on the value of beauty	3,4
		The leader enjoys everything that is good, beautiful and clean	
Social	Soft and good feeling Sympathy and attention to his subordinates	5,6	
Political	Competition is important	7,8	

	Power oriented	
	Religious value in their daily lives	
Religious	Involves the presence of a powerful in his work	9,10

Source: (Hasibuan, 2017)

Table 2. Operational Lattice Variables Work Motivation

Variable	Dimension	Indicator	Item
Work Motivation (Variable Y)	Physiological Needs	The most basic needs have been fulfilled and fulfilled	1,2
	Safety and Security Needs	Can set aside money to save Work environment	3,4
	Social Needs	Family life Interact with social activities	5,6
	Esteem Needs	Be respected in the work environment Get attention	7,8
	Self-Actualization Needs	Developing desires in self-development	9,10

Source: (Hasibuan, 2017)

Test the research instruments that I use in this research, as follows:

1. Validity

According to (Priyatno, 2017) "the item validity test is used to find out how carefully an item is measuring its object". Items are said to be valid if there is a correlation with the total score. Testing the validity of items in SPSS uses two analytical methods, namely Pearson correlation or corrected item total correlation. Item validity testing techniques with Pearson correlation is done by correlating item scores with total item scores, then significance testing is performed with the r table criteria at the 0.05 significance level with a 2-tailed test. If the value is positive and $r_{arithmic} \geq r_{table}$, then the item can be declared valid (and vice versa).

2. Reliability

Reliability test according to (Priyatno, 2017) which is "reliability test is used to determine the constancy or consistency of measuring instruments that usually use a questionnaire". The method that is often used in research to measure the scale of stretches is Cronbach Alpha. Reliability test is a continuation of the validity test where the items that enter the test are valid items only.

Table 3. Alpha Cronbach's scale

Cronbach's Alpha Value	Information
0,00 – 0,20	Not reliable
0,21 – 0,40	Somewhat reliable
0,41 – 0,60	Reliable
0,61 – 0,80	Reliable
0,81 – 1,00	Very reliable

Source: Sujianto 2009

The basic concepts of calculation used by the authors as research are as follows:

1. Population and Samples

According to (Sugiyono, 2018) population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions.

While the sample according to (Sugiyono, 2018) is part of the number and characteristics possessed by the population.

2. Simple Random Sampling

According to (Sugiyono, 2018) it is said to be simple because the sampling of members of the population is done randomly without regard to strata that exist in that population. This way if members of the population are considered homogeneous.

3. Likert Scale

According to (Sugiyono, 2018) the Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. With a Likert scale, the variables to be measured are translated into indicator variables. Then the indicator is used as a starting point for compiling instrument items which can be statements or questions.

Table 4. Likert Scale

No	Answer	Score
1.	Strongly agree	5
2.	Agree	4
3.	Doubtful	3
4.	Disagree	2
5.	Strongly Disagree	1

Source: (Sugiyono, 2018)

4. Correlation Coefficient Test

According to (Siregar, 2014) "Correlation coefficient is a number that states the strength of the relationship between two or more variables or can also determine the direction of both variables".

Table 5. Guidelines for Providing Interpretation of Correlation Coefficients

Correlation Value	Relationship Level
0,00 – 0,199	Very weak
0,20 – 0,399	Weak
0,40 – 0,599	Enough
0,60 – 0,799	Strong
0,80 – 1,000	Very strong

Source: (Siregar, 2014)

5. Determination Coefficient Test

According to (Siregar, 2014) is a number that states or is used to determine the contribution or contribution given by a variable or more X (free) to the variable Y (bound)

6. Simple Linear Regression

According to (Siregar, 2014) is one tool that can be used in predicting future demand based on the past or to determine the effect of an independent variable on a dependent variable.

Formula:

$$Y = a + bX$$

Where:

Y: Bound Variable

X: Free Variable

a: Constants

4. Results and Discussion

Test Research Instrument

1. Instrument Validity

Table 6. Validity of Variables X and Y (Leadership and Motivation)

Variable	Indicator	r count	r table	Information
Leadership (X)	X1	0,519	0,338	Valid
	X2	0,710		Valid
	X3	0,584		Valid
	X4	0,635		Valid
	X5	0,651		Valid
	X6	0,590		Valid
	X7	0,605		Valid
	X8	0,626		Valid
	X9	0,782		Valid
	X10	0,542		Valid
	Y1	0,785	0,338	Valid

Work Motivation (Y)	Y2	0,773	Valid
	Y3	0,638	Valid
	Y4	0,820	Valid
	Y5	0,773	Valid
	Y6	0,607	Valid
	Y7	0,415	Valid
	Y8	0,641	Valid
	Y9	0,733	Valid
	Y10	0,570	Valid

Source: SPSS Data Processing 25

Based on the table r test table 2 (two) direction with an error level of 5%, with the formula $(df = (N-2))$ which means $(df = (35-2 = 33))$ where the value of r table is 0.338 Because r count is more the size of the r table for the error level of 5%, it can be concluded that the indicators of leadership and motivation are valid and can be used for research.

2. Instrument reliability

Table 7. Variable Reliability X

Cronbach's Alpha	N of Items
,885	10

Source: SPSS Data Processing 25

Based on Sujianto, the Alpha Cronbachs value of reliability above 0.81 - 1.00 is very reliable. From the results obtained in variable X is 0.885, the results are good for use and research can be continued.

Table 8. Y Variable Reliability

Cronbach's Alpha	N of Items
,908	10

Source: SPSS Data Processing 25

Based on Sujianto, the Alpha Cronbachs value of reliability above 0.81 - 1.00 is very reliable. From the results obtained in variable X is 0.908, the results are good for use and research can be continued.

Analysis of Leadership Variables on Work Motivation

In this study to look for correlations that show the closeness of the relationship between the two variables, namely the relationship of leadership to work motivation at PT. Asuransi Jasa Raharja Putera Jakarta. The following are calculations from the SPSS 26 software.

Table 9. Correlations Table
Correlations

		X	Y
X	Pearson	1	,837**
	Correlation		
	Sig. (2-tailed)		,000
	N	35	35
Y	Pearson	,837**	1
	Correlation		
	Sig. (2-tailed)	,000	
	N	35	35

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

Source: SPSS Data Processing 25

Based on the results of the Correlations table in the above table, it can be seen that the value of R (Correlation Coefficient) is equal to 0.837. It can be interpreted that there is a very strong relationship between leadership and work motivation at PT. Asuransi Jasa Raharja Putera Jakarta.

To find out the magnitude of the influence of leadership on work motivation at PT. Asuransi Jasa Raharja Putera Jakarta, the coefficient of determination test was used. Based on the calculation of the coefficient of determination using SPSS 25 software are:

Tabel 10. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,837 ^a	,700	,691	2,442

a. Predictors: (Constant), Leadership

Source: SPSS Data Processing 25

Based on SPSS 25 software calculations, the Summary Model Test table can be r² (R Square) of 0.700 or 70.0%. This means that work motivation is influenced by leadership variable by 70.0% while the remaining 30.0% is influenced by factors outside the study.

To predict how far the change in the value of work motivation if leadership is changed, the regression equation test is used. Based on the calculation of the regression equation using SPSS software, as follows:

Table 11. Results of Calculation of Regression Equation Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	6,117	4,152		1,473	,150
	Kepemimpinan	,841	,096	,837	8,775	,000

a. Dependent Variable: Motivasi Kerja
Source: Processed SPSS 25

Based on the SPSS software calculation in the above table, the results of a simple linear regression equation are:

$$Y = a + bX$$

$$Y = 6,117 + 0.841X$$

This shows that a = 6,117 means that if X = 0 or without leadership the work motivation of 6.117. If b = 0.841 means that if X increases by 1 number or every increase in leadership by 1 then it will increase work motivation by 0.841. And this shows that there is a positive or direct influence between leadership on work motivation at PT. Asuransi Jasa Raharja Putera Jakarta.

5. Conclusions

The results of the study that the authors get from the calculation of the Correlation Coefficient Test obtained by 0.837 which shows a very strong and unidirectional relationship because it is positive and close to number 1. To find out how much influence between leadership on work motivation, the Coefficient of Determination coefficient calculation technique is used. Based on the calculation of the coefficient of determination the work motivation variable is influenced by the leadership variable by 70.0 %% and the remaining 30.0% is influenced by other factors outside research such as work discipline and employee performance. Based on the simple Linear Regression Analysis calculation results obtained equation $Y = 6.117 + 0.841 X$ which shows without being influenced by leadership, then the value of employee motivation at PT. Asuransi Jasa Raharja Putera is 6.117 and if X rises by 1 number then the leadership increase is 1% then increase employee motivation by 0.841.

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RAJAGRAFINDO PERSADA.

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The Influence of Training on Employee Performance in PT. Pelni (Persero) Jakarta

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Abstract

This study aims to determine whether there is an influence between employee training on employee performance at PT. Pelni (Persero) Jakarta. The research method in this study uses descriptive quantitative research methods using primary data. Sampling technique is a saturated sample of 50 people through a questionnaire. Processing data using SPSS 26 statistical applications. In the study obtained a large correlation coefficient of 0.838 shows a very strong relationship between training with employee performance at PT. Pelni (Persero) Jakarta. Based on the determination coefficient (R²) of 0.702, it shows that the training variable (X) affect the performance of employees (Y) by 70.2% and the remaining 29.8% is influenced by other variables. While the regression equation is obtained $Y = 7.265 + 0.816X$.

Keywords: Training, Employee Performance

1. Introduction

Among the programs to improve human resources that are weighted are training programs. The program is very effective because it is able to increase the ability of employees in a company, so that with the capabilities gained during the training program the employees are able to support the company to achieve its goals. To carry out this training program requires a good, planned, and controlled design. So that the fruits of this program can be conveyed properly and optimally for the company.

The training program is intended to increase the competency and experience of employees to be able to create company goals and to create human resources who have good capacity and ability. Employee training is an extremely important part of the overall process of the company's progress. It is said so because both old and new employees have very few who have the initiative and creative to improve their performance in order to advance the company. Employees are usually satisfied with what they produce or do without taking the initiative to improve it.

Besides that, there is another important thing that must be considered in a company in order to achieve or improve employee performance. Performance is the result of quality and quantity of work

achieved by an employee in carrying out their duties in accordance with the responsibilities given to him and performance is also the result of the thought and energy of an employee of the work he does.

2. Literature Review

Training

Training is an activity aimed at being able to add and train employee competencies in order to achieve a company's goals. To get a clearer picture of the following training the understanding of the training was presented by several experts: According to (Rivai, 2018) defines "Training as part of education that involves the learning process to acquire and improve skills outside the education system that applies in a short time with methods that prioritize methods of practice rather than theory." (Rivai, 2018) argues "Training is the process by which people achieve certain abilities to help achieve organizational goals. Training is more likely to be short-term oriented, training has an effect on performance, and if the training conducted by the company is successful then employee performance will improve by itself." According to (Handoko, 2012), "Training is the process of increasing employee knowledge and skills. Training may also include changing attitudes so employees can do their jobs more effectively. Training can be done at all levels in the organization. At the lower / lower level the training consists of teaching how to do a task such as operating a machine. "

(Gomes, 2013), said "Training is any attempt to improve job performance on a particular job that is being responsible for, or one job that has to do with work." According to (Kasmir, 2016), said that "Training is the process to form and equip employees by adding expertise, abilities, knowledge and behavior." According to (Nawawi 2011,), argues that "Training is a process of providing assistance for workers to master specific skills or help to correct their shortcomings in carrying out work." According to (Sedarmayanti, 2017), there are 2 training objectives, namely general goals and special objectives. The general objective of training is to increase productivity in accordance with organizational goals. While the specific objectives are:

1. The quality of employee work.
2. Work productivity.
3. Quality of workforce planning.
4. Increase morale and work morale.
5. Occupational health and safety of employees and organizations.
6. Prevents expiration of employees' knowledge and skills.
7. Employee self-development

There are seven main objectives of the training program proposed by (Simamora, 2014), including:

1. Improve Employee performance Employees who work unsatisfactorily because of a lack of skills are the main candidates for training.
2. Updating the expertise of employees in line with technological progress. Through training of trainers (trainers) ensure that employees can apply new technology effectively.
3. Reducing learning time for new employees to be competent at work. New employees often do not master the skills and abilities needed to become "job competent" that is able to achieve the expected outputs and quality standards.
4. Help solve operational problems. Managers must achieve their goals with scarcity and abundance of resources
5. Prepare employees for promotions. One way to attract, retain, and motivate employees through systematic career development programs. Orient employees towards the organization. During the first few days at work new employees form their first impression of the organization and management team.

6. Meet the needs of personal growth. Training and development can play a dual role by providing activities that result in greater organizational effectiveness and increasing personal growth for all employees.

According to (Simamora, 2014), the benefits of training include:

1. Increase the quantity and quality of productivity.
2. Creating a more profitable attitude, loyalty and cooperation.
3. Reducing the learning time needed by employees to reach acceptable performance standards.
4. Meet the needs of human resource planning.
5. Reducing the amount of costs and accidents.
6. Helping employees in their personal improvement and development.

Before conducting the training, the company should design a training program that will be provided to employees who will attend the training. The design of the training program uses training methods to achieve the desired goals. According to (Simamora, 2014), the training method is divided into 2, namely:

1. On the Job (training at work)
 - a. Rotation of assignment / job rotation / planned progression / job exchange.
 - b. Coaching and counseling / guidance and counseling.
 - c. Apprenticeship / understudy / internship.
 - d. Demonstration and example / demonstration and giving examples / performance.
 - e. Evaluation system / evaluation system.
 - f. Temporary assignment.
 - g. Job instruction / job instructions.
 - h. Special task force / project
 - i. On the job experience / experience at work.
2. Off the job (training outside the actual workplace), consisting of:
 - a. Simulation
 - 1) Case study / case study / case study.
 - 2) Role playing / role playing.
 - 3) Business games in business.
 - 4) Sensitivity training.
 - 5) Behavior modeling / imitation of behavior.
 - 6) Outbound training / outdoor training.
 - 7) Correspondence courses.
 - 8) Inspection.
 - 9) Programmed instruction / programmed instruction.
 - 10) Selective reading.
 - b. Informational presentation
 - 1) Lecture / lecture.
 - 2) Conference / conference / seminar.
 - 3) Transaction analysis / transaction analysis.
 - 4) Video presentation.
 - 5) Programmed instruction / programmed instruction.
 - 6) Self-study / independent study.
 - 7) Compensation / compensation.
 - 8) Supervised reading and research / supervised reading and research assignments.
 - 9). Training materials

According to (Rozalena, 2016), training materials are the means that can be used to deliver the contents or materials of the training program. The following are the principles for providing training materials or materials:

1. Suitability of the material with the curriculum.
2. The accuracy of the contents of information and knowledge.
3. Clarity in the delivery of information and knowledge contents.
4. The ability to motivate and foster participant learning interest.
5. Guarantee on the technical quality of training material.
6. Free from commercial influence from certain parties outside the sponsor
7. or partners who are officially cooperating.
8. Availability of a book or module guide on how to use the material.

Work performance

According to (Rivai, 2018) Performance is "the results or overall level of success of a person during a certain period in carrying out the task compared with various possibilities, Performance is a condition that must be known and informed to certain parties to find out the level of achievement of an agency's results associated with the vision carried an organization and know the positive and negative impacts of an operational policy taken ". According to (Siswanto, 2012) "performance is the ability of a person to produce a product or service to encourage the achievement of desired goals. Performance is the result of quality and quantity of work achieved by an employee in carrying out their duties in accordance with the responsibilities given to him ". According to Gibson in (Rajagukguk, 2016) stated that the Performance (performance) is an organizational behavior that is directly related to the production of goods or the delivery of services. According to (Mangkunegara, 2015) where stated that Performance (work performance) is the work of quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given to him.

According to Timple in (Mangkunegara, 2015) performance consists of two factors, namely:

1. Internal factors related to one's traits such as good performance due to having high ability and hard work type
2. External factors related to the environment such as the behavior, attitudes and actions of co-workers, subordinates or leaders, work facilities and organizational climate.

Meanwhile, according to Sutermeister in (Priansa, 2017) states that the factors that affect employees consist of motivation, ability, knowledge, expertise, education, experience, training, interests, personality attitudes, physical conditions and physiological needs, social needs, and needs selfish.

According to Noe, Premeaux in (Priansa, 2017) states that performance measurements can be carried out using the following dimensions:

1. Quantity of work (quantity of work); relating to the volume of work and work productivity produced by employees within a certain period.
2. Quality of work (quality of work); relating to the consideration of accuracy, precision, neatness, and completeness in handling tasks in the company.
3. Independence (dependability); with regard to considering the degree of ability of employees to work and carry out tasks independently by minimizing the help of others. Independence also illustrates the depth of commitment that employees have.
4. Initiative (initiative); with respect to considerations of independence, flexibility of thought, and willingness to accept responsibility.
5. Adaptability; with regard to the ability to adapt, consider the ability to react to changing needs and conditions.
6. Cooperation (cooperation); relating to consideration of the ability to work together, and with others. Are assignments, include overtime with all my heart.

According to Schuler and Jackson in (Priansa, 2017) mentions three criteria related to performance, namely:

1. Nature

Criteria based on the nature of focusing on the personal characteristics of an employee. Loyalty, reliability, communication skills, and leadership skills are qualities that are often assessed during the assessment process.

2. Behavior

Behavioral criteria are focused on the way work is done. This criterion is very important for jobs that require personal relationships between employees.

3. Results

The criteria regarding results are increasingly popular as international productivity and competitiveness are increasingly emphasized. This criterion focuses on what has been achieved or produced rather than how something was achieved or produced.

3. Methods

Variable Operational Grid

Determine Research Instruments

The starting point for the preparation of research instruments is the research variable itself. Returning to our understanding, a concept or construct is an element of theory. Constructions or concepts are abstractions of phenomena that are still abstract (blurred) so they cannot be measured. In order to be measured, constructs must be operationalized into variables by assigning values to concepts or constructs. From the variable look for dimensions, then determine the indicators so that questions that function as tools or data collection instruments can be arranged.

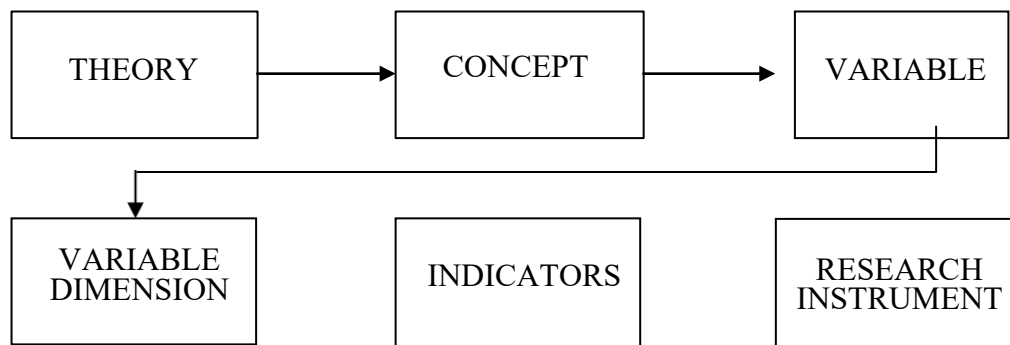


Figure 1. Schematic Point of Arranging Instruments

Source: Sanusi (2011).

The activity of elaborating theories, constructs, or variables to find their dimensions is called the conceptual definition of variables. Meanwhile, the activity elaborates construct theory or variables to the indicators of operational variable definitions. Definition of conceptual variables generally refer to existing theories. Meanwhile, besides referring to the theory of operational definition of variables also consider the empirical reality at the location where the research was conducted. So it was concluded that the key words to make the instrument were research variables that were stated explicitly in the research problem statement.

Research Variables

Research variables are anything in the form of what is determined by researchers to be studied in order to obtain information about it, then conclusions are drawn according to Sugiono (2015). In this study, there are two types of variables, namely the independent variable and the dependent variable, as follows:

a. Independent variable (independent variable)

The independent variable or independent variable is a variable that influences or is the cause of the change or the appearance of the dependent variable.

b. Bound variable (dependent variable)

Dependent variable or dependent variable is a variable that is influenced or caused by an independent variable (Independent).

According to Sugiono (2015) a good instrument (in the form of tests and non-tests) must be valid and reliable. Instruments that are not tested for validity and reliability when used for research will not produce reliable data.

1. Test Validity

According to Sanusi (2011) validity is a measure of the instrument which has revealed that the research instrument is a tool for collecting data. In order for the data obtained to have a high degree of accuracy and consistency, the research instrument used must be valid and reliable. An instrument is valid if the instrument measures what should be measured. The level of validity of measuring instruments in natural science is generally guaranteed because they are observed, and results are quickly obtained.

The validity of the instrument is determined by collating between the scores obtained by each question or statement and the total score. Total score is the sum of all question or statement scores with a total score.

2. Reliability Test

According to Sanusi (2011) the realibitation of a gauge shows the consistency of the measurement results if the measurement tool is used by the same person at the same time or used by different people at the same time. Instrument reliability testing is done by testing the scores between items using Cronbach's alpha technique calculations through the SPSS 16 for Windows program. An instrument can be said to be reliable if it has a constraint coefficient value greater than or equal to 0.6. same data.

Meanwhile, according to Sujianto (2009) reliability is needed to obtain data in accordance with measurement objectives. The instrument is reliable. It means that if the instrument is used several times to measure the same object, it will produce the same data. To achieve this, a reliability test was carried out using the Crpmbach's Alpha method based on the Cronbach's Alpha Scale 0 to 1. The following is a Cronbach's Alpha Scale table:

Table 1. Alpha Cronbach's Scale

Alpha Cronbach's Value	Information
0,00-0,20	Not reliable
0,21-0,40	Somewhat reliable
0,41-0,60	Reliable enough
0,61-0,80	Reliable
0,81-1,00	Very reliable

Source: Triton dalam Sujianto (2009)

The basic concepts of calculation used in this study are:

1. Population and Samples

According to Sugiyono (2012) "Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions".

According to Sugiyono (2012) "Samples are part of the number and characteristics possessed by the population. If the population is large, and researchers may not study everything in the population, for example due to limited funds, manpower and time, then researchers can use samples taken from that population".

Sampling technique saturated sampling in Sugiyono (2012) is a technique for determining the sample if all members of the sample are used as samples. This is often done when the population is relatively small, less than 30 people, or research that wants to make generalizations with very small errors.

2. Determine Sample Size

According to Sugiyono (2012) the number of sample members is often expressed by the sample size. The greater the number of samples approaching the population, the smaller the chance of generalization errors and vice versa the smaller the number of samples away from the population, the greater the generalization error (generally accepted).

3. Likert Scale

According to Sugiyono (2012) Linkert Scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. In research, this social phenomenon has been specifically determined by the researcher, hereinafter referred to as the research variable.

With the Linkert Scale, the variables to be measured are translated into indicator variables. Then the indicator is used as a starting point for compiling instrument items which can be statements or questions.

4. correlation coefficient test

According to Sugiono (2015) Product moment correlation is a correlation technique used when the data is in the form of intervals and from the same source Person product moment Correlation Formula consists of:

a. Correlation Coefficient

This correlation technique is used to determine the relationship between motivation and productivity.

b. Determination coefficient

According to Sugiyono (2005) The coefficient of determination whose magnitude is the square of the correlation coefficient (r^2). This coefficient is called the determinant coefficient, because the variance that occurs in the dependent variable can be explained through the variance that occurs in the independent variable.

c. Regression Equation

According to Noor (2014) simple linear regression analysis is used to determine the effect of the independent variable on the dependent variable or in other words to find out how far the change in the dependent variable is, or to find out how far the change in the independent variable is in influencing the dependent variable.

This research uses the correlational method, with the help of SPSS software version 26. The sampling technique is done by random method, data collection using certain research instruments, quantitative or statistical data analysis aimed at testing the hypothesis that has been set. In this study, samples were taken as many as 50 employees of PT. Pelni (Pesero) Jakarta Office.

In this study also tested related to validity test, reliability test, correlation coefficient test, coefficient of determination test, t test, and simple linear regression analysis.

4. Results and Discussion

Test Research Instrument

Research instrument tests are used to ensure that the data used can be trusted. The instrument test consists of validity and reliability tests.

1. Test Validity

Validity test is used to test whether each item or instrument is really capable of expressing the factor to be measured. Testing is done by comparing the r count with r table. The r value is the result of the respondent's answer to each statement in each variable analyzed using SPSS version 26, and the output is called Corrected Item - Total Correlation. The amount of r tables with a significant level of 5% is 0.2732. From the results of calculations using SPSS version 26, the results of Corrected Item - Total Correlation on r table, the results of r count ≥ 0.2732 , the conclusion is that 10 question items for both X and Y variables are valid, and research can be continued.

2. Reliability Test

Table 2. Reliability Table

Variable	Cronbach's Alpha	Information
Training	0,878	Very reliable
Employee performance	0,900	Very reliable

From the table above shows the Cronbach's Alpha value of all variables included in the category of very reliable, so it can be concluded that the indicators or questionnaires used in the study are reliable or can be trusted as a variable measurement tool.

3. Correlation Coefficient Test

To find out some major calculations and interpretations between the motivational variables on productivity with the points of the instrument is valid and can be trusted.

Ho: There is no effect of the Training on the Performance of PT. Pelni(Persero) Jakara's Employees

Ha: There is an influence of Training on the Performance of PT. Pelni (Persero) Jakara

Through the assistance of SPSS Program version 26, the results of the relationship between the Training and Performance variables can be seen in the following table:

Tabel 3. Correlations Table

		Y
Pearson Correlation	1	,838**
Sig. (2-tailed)		,000
N	50	50
Pearson Correlation	,838**	1
Sig. (2-tailed)	,000	
N	50	50

Based on the Correlations Table above it can be seen that the value of sig. (2-tailed) worth 0,000 <0.05 then Ha's decision is accepted, it can be concluded that there is a significant effect between the Training of Employee Performance on Employees at PT. Pelni (Persero) Jakarta. From the above table it can be concluded that the correlation value (relationship) between Training on Employee Performance is 0.838. Based on the table of interpretations correlation coefficient guidelines, between Training and Employee Performance has a very strong and unidirectional relationship because it is positive and close to number 1 from the results of the calculation of the correlation coefficient test above about the effect of Training on Employee Performance at PT. Pelni (Persero) Jakarta has a strong relationship between Training on Performance.

4. Determination Coefficient Test

The coefficient of determination test is used to find out how much influence the training has on employee performance. Based on the calculation of the coefficient of determination using SPSS version 26 as follows:

Table 4. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,838 ^a	,702	,696	2,295

a. Predictors: (Constant), Training

Based on the Model Summary table above, it can be seen the R Square value of 0.702 or 70.2%, meaning that the Training affects the Performance of 70.2% while the remaining 29.8% is explained by variables such as leadership style, discipline, compensation, organizational culture and others - other

Regression Equation Test

Simple regression is used to see how much influence the Training has on Performance by predicting how high the value of the dependent variable when the value of the independent variable is manipulated (changed).

Based on the calculation of the regression equation using SPSS version 26, as follows:

Table 5. Results of Training Regression Analysis of Performance

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,265	3,363		2,161	,036
	Training	,816	,077	,838	10,641	,000

a. Dependent Variable: Employee Performance

Based on the SPSS calculation table above, an equation can be obtained, namely:

$$Y = 7.265 + 0.816X$$

Where:

Y = Employee Performance

X = Training

From the regression equation it can be concluded that a constant of 7.265 states that if there is no training conducted by the company, then the Employee's Performance is only 7.265. Regression coefficient X of 0.816 states that every time an employee training unit is conducted will increase Employee Performance by 0.816 So the direction of the Training relationship with Employee Performance is positive or in the same direction. From the results of the calculation of the regression equation above about the effect of Training on Employee Performance of PT. Pelni (Persero) Jakarta, has a positive or direct effect between Training on Employee Performance. On the results of the t test (partial) resulted in sig 0,000 and smaller than alpha 5%, which means that Ho was rejected, and Ha was accepted, which means that there was an effect of training on the performance of the workers partially at the 5% level.

5. Conclusion

There is an influence of Training on Employee Performance at PT. Pelni (Persero) Jakarta. Based on the calculation of a correlation of 0.838 shows that there is a very strong relationship between training and employee performance at PT. Pelni (Persero) Jakarta. Based on the coefficient of determination (R²) of 0.702, it indicates that the training variable (X) influences employee performance (Y) by 70.2% and the remaining 29.8% is influenced by other variables. Based on the linear regression equation, it is known that 0.816 states that training has a positive effect on employee performance.

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The Effect of Good Service to Customer Satisfaction in Lotteria Restaurant of Cibubur Bekasi Branch

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Abstract

The purpose of this research is to find out whether there is an influence of Excellent Service on customer satisfaction of Lottery Restaurant, Cibubur Branch, Bekasi. The method used in this research is quantitative method. Sampling in this study was taken randomly totaling 100 customers. The method used to collect quantitative data. For the calculation concept there are instrument validity tests, reliability tests, population, samples, Likert scale, correlation coefficients, determination and regression equations. Indicators or questionnaire testing of calculations using SPSS 24 Based on the calculation of the regression equation obtained equation $Y = 3,742 + 0,950X$, which shows that in the absence of Excellent Service, the result of Customer Satisfaction is 3,742 and if X increases or decreases by 1 or if Prime Service increases or decreases by 1% it will increase or decrease customer satisfaction by 0.950%.

Keywords: Good Service, Customer Satisfaction, Restaurant, Business.

1. Introduction

In the current era of globalization, in a company both products and services required service excellence to attract consumers' interests so that they are always loyal to the company. However, if a good product is not delivered to the customer with good service, it also cannot satisfy the customer. Basically, everyone wants to be appreciated, so excellent service must be applied. If the thing that the customer thinks is not what he wants it will cause discomfort. If this inconvenience is not resolved, it will cause complaints that lead to the departure of the customer and the worst is the damage to the company's image.

Therefore, to attract potential customers, restaurants must offer a diverse and different menu in terms of taste and presentation and from other restaurants. Not infrequently, choosing a strategic place is also one of the factors that makes customers come to a restaurant. In addition, the atmosphere and design in a unique restaurant is also a support to increase customers who come. But despite all that, the most important thing is the quality of service in the restaurant itself. Many restaurants from mediocre to luxury restaurants make the competition in this industry very strong and make all the restaurant businesspeople do their best to improve or maintain the quality of their services. Good © Authors. Terms and conditions of Creative Commons Attribution 4.0 International (CC BY 4.0) apply. Correspondence: Riris Lestiowati, *Universitas Bina Sarana Informatika Jakarta*. E-mail: riris.rli@bsi.ac.id

service quality is believed to increase customer satisfaction. Customer satisfaction is an important asset for companies to measure customer loyalty.

The purpose of providing the best service is to provide satisfaction to customers / consumers, if customers feel satisfaction with the quality of services provided, customers will be loyal to the company and will generate added value for the company.

2. Literature Review

Excellent service

The definition of excellent service (Excellent Service / Customer Care) essentially means maximum service, or the best service, and is a key factor in the company's success. In this case, excellent service must be carried out continuously under any circumstances. Because the company is currently essentially providing services that must grow and develop in order to continue to survive serving the Indonesian people in accordance with the company's short-term and long-term goals (Rangkuti, 2017). While the definition of excellent service prime service or service excellence starts with the efforts of businesspeople to provide the best service as a form of corporate concern for customers / consumers. Simply stated, excellent service is the best service in meeting the expectations and needs of customers. In other words, excellent service is a service that meets specified quality standards (Rangkuti, 2009)

"Excellent service can be realized if the implementation of public services is done well in accordance with customer expectations, so that customers feel satisfied" (Ratminto et al., 2017). Atep Adya Barata stated that "excellent service (service excellence) is a concern for customers by providing the best service to facilitate ease of meeting needs and realize satisfaction so that they are always loyal to the organization" (Priansa, 2017). Sutopo stated that "excellent service is the best service that will be provided to customers" (Priansa, 2017). In the Big Indonesian Dictionary "excellent service is the main aid in the goodness that is useful and mutually produce one another or can be said to be a benefit of the work that is not a real commodity, meaning that the results cannot be seen directly" (Rangkuti, 2009).

"Excellent service is a very good service or the best or service that is in accordance with applicable service standards or owned by agencies that provide services. It can also be translated as Services that satisfy customers "(Rusydi, 2017). Service Excellence consists of a number of 6 main elements according to (Brata, 2004), including:

1. Ability.
2. Attitude.
3. Appearance.
4. Attention.
5. Actions.
6. Responsibility (Accounttability).

Service excellence consists of four main elements according to Tjiptono (Wulandari, 2015), namely:

1. Speed
2. Accuracy
3. Hospitality
4. Comfort

There are several goals of excellent service according to (Rahmayanty, 2013), namely:

- a. Providing satisfaction and trust in consumers. Quality gives encouragement to customers to establish strong relationships with companies. Then there is always excellent service while maintaining and caring for customers feel cared for and prioritized all their needs or desires.
- b. And efforts to keep customers loyal to use the products or services offered.

Organizations are required to provide excellent and quality service. Service quality standards must be applied in order to achieve the expected goals.

The purpose of excellent service is to provide services in order to meet and satisfy customers according to customer needs according to (Rangkuti, 2009), in order to:

- a. Empowering the public as customers of public services;
- b. Growing and rebuilding people's trust in the government.

The benefits of excellent service themselves are as follows:

- a. Efforts to improve the quality of government services for the community.
- b. Reference for developing service standards.
- c. Reference to customer service or stakeholders in service activities (why, when, who, where, and how services must be done).

The government's attention to improving services for the community has actually been regulated in a number of guidelines, including the Decree of the Minister of Administrative Reform (MENPAN) No. 81 of 1993 which sets out the joints of services according to (Kasmir, 2017) as follows:

1. Simplicity, in the sense that the procedures or procedures for services must be carried out easily, smoothly and straightforwardly, easily understood and easily implemented.
2. Clarity and Certainty, there is clarity and certainty regarding:
 - a. Procedures or procedures for public services.
 - b. General requirements, both technical and administrative (administrative).
 - c. Work units or officials who are authorized and responsible in providing public services.
 - d. Details of fees or general service tariffs and procedures for payment.
 - e. Time schedule for completing public services.
 - f. The rights and obligations of both the public service provider and recipient are based on evidence of receipt of the application or completeness as a tool to ensure starting from carrying out the public service process to completion.
3. Security, in the sense that the process and results of public services can provide security and comfort and can provide legal certainty.
4. Openness, in the sense of procedures or procedures, requirements, work units of officials responsible for providing public services, completion time and details of costs or tariffs and matters relating to the process of public service must be informed openly so that it is easily known and understood by society, both requested and unsolicited.
5. Efficient, in the following sense:
 - a. Public service requirements are limited to matters that are directly related to the achievement of service objectives by always paying attention to the integration between the requirements and the public service products provided.
 - b. Preventing repetition of completeness of requirements in the same context, in terms of the service process, completeness of requirements from work units or other relevant government agencies.
6. Economical, in the sense that the imposition of public service costs must be determined fairly by taking into account the value of goods or public service services or not demanding high costs beyond the reasonable conditions and ability of the public to pay in general, as well as the provisions of applicable laws.
7. Equitable justice, in the sense that the scope or reach of public services must be endeavored to the greatest extent possible using equitable distribution and treated fairly.

8. Timeliness, in the sense that the implementation of public services can be completed within the allotted time.

The principle of excellent service based on A3 according to Komar (Ratminto et al., 2017) is as follows:

1. Attitude.

Attitude is the attitude (personality) of a person related to the nature of that person. Excellent service based on attitude, among others, is done by harmonious appearance, serving customers with positive thoughts, and appreciating customers.

2. Attention.

Attention Is to give sincere attention to customers. There are several ways that can be done in giving is listening and understanding customer needs and pay attention to customer behavior.

3. Action.

Action is acting to meet the desires of the customer or customer. The action that can be done is to provide the best service and not delay work.

From these principles, it can be understood that the principle of excellent service is to give sincere attention, give the best attitude and take the best actions. With this action, it will give a good image to the company or agency.

Things that need to be considered with the concept of excellent service according to (Ratminto et al., 2017), namely:

1. If it is associated with the government's duty to provide services to the community, then excellent service is the best service to the community.
2. Excellent service is based on the best prime service standards.
3. For agencies that already have excellent service standards, excellent service is a service that meets the standards.
4. For agencies that already meet the standards, then excellent service means a new breakthrough, namely services exceeding the standards For agencies that do not yet have service standards, then excellent service is the best service from the agency concerned, the next effort is to develop excellent service standards.

In addition, there are 6 ways you can do to provide excellent service to customers, namely:

1. Excellent Service Training.

Create training for customers, especially for customer service so that they can provide fast, appropriate, and efficient services. Customer service needs to have extensive knowledge so that they are able to provide excellent service. Reliable communication skills are also crucial in understanding what customers want and in talking to them.

2. Focus on the customer.

Pay attention to your tone of voice, be confident but don't be emotional if there are guests or customers who complain. Listen to their desires carefully and record all needs with excellent communication skills. In serving, place the guest or customer sorted first like the closest person, such as colleagues or leaders in the office.

3. Providing efficient service.

Do it right then, don't leave the guest or customer waiting because they want the problem solved immediately. Guests or customers will be satisfied by believing that the office or agency is credible and responsible for their complaints, complaints, suggestions and criticisms.

4. Personal Approach.

Remember the names of customers or guests who come even though the numbers are many because this personal approach can get loyal customers. In addition, congratulate certain comments as a form of excellent service from you.

5. Establish good relations with customers or guests.

Show sympathy, talk with feeling, and provide solutions to show understanding with the wishes of the customer or guest. Ask for feedback from them in the form of satisfaction surveys in services so they can improve and evaluate if there are deficiencies in providing services.

6. Transferring services to other parties.

If the customer or guest requests for services outside of expertise, then transfer the service to other parties who have the ability. With the transfer, it will be seen that the company or agency has worked with professionals. Contact others about customer or guest requests and give them contact numbers so they can communicate easily.

Excellent service is the best service that meets quality service standards. How to serve customers, guests, and customers according to (Ratminto et al., 2017) are as follows:

1. Look neat and harmonious.

In providing excellent service, as a customer service, SPG, or receptionist, a person needs several requirements, such as the face must be charming, the body must be sturdy, not handicapped, have interesting language speech, be familiar in behavior, look full of confidence, and dress in style. interesting.

2. Serve in a timely manner and not neglect

In prioritizing excellent service quality, service personnel must be on time and not ignore guests or customers.

3. Having extensive knowledge

As a condition of serving well, officers must have knowledge and expertise. In this case the officer must have a certain level of education and certain training required in his position. In addition, he has extensive experience in his field.

4. Be polite and friendly

Service users generally have different levels of economic and social status. This certainly affects their character. For this reason, service officers are required to have hospitality in serving customers or guests. Service personnel must be able to be patient, not selfish, and polite to them.

5. Honesty and trust

Excellent service by service users can be used in various aspects, so the implementation must be transparent from the honesty aspect.

How to serve customers properly according to Atep Barata (Ratminto et al., 2017) including:

1. Prepare to have knowledge and skills in accordance with the field of work faced in order to be able to serve customers.

2. Show yourself as a person who is open, friendly, and polite.

3. Strive to be able to adjust to the habits or desires of customers or customers to certain limits that are considered logical and legal.

4. Strive to find out the customer's name, in order to greet the customer by his name so that it is easy to foster familiarity with customers.

5. Showing patience in dealing with various types and characteristics of customers.

6. Facilitating the best possible fulfillment of customer needs and desires and stating frankly when unable to realize their desires.

7. Accommodate all suggestions and criticisms from customers as constructive input. Thank the customer. Even though the suggestions and criticisms were delivered by customers in anger.

8. Strive to avoid conflicts with customers, say sorry to customers who are disappointed or angry.

9. Strive to provide honest responses or answers to customers, in accordance with the knowledge of service providers.

The main dimensions of service according to Zeithmal, et al (Rangkuti, 2009), namely:

1. Reliability

Namely the ability to carry out the promised service consistently and reliably (accurately).

2. Responsiveness or capture power

That is the willingness to help customers (consumers) and provide services or services that are fast and appropriate.

3. Competence

Namely the mastery of the skills and knowledge needed to be able to serve according to customer needs.

4. Access

Includes conditions to be contacted or met (approachability) and ease of contact.

5. Courtesy

That includes the attitude of courtesy, respect, attention and friendliness of the employees.

Customer Satisfaction

Satisfaction is a comparison of the quality of service felt by consumers with the expectations of consumers, if the quality felt by consumers is below expectations, then consumers are not satisfied, if the quality felt by consumers is in line with expectations, consumers will be satisfied, and if the quality felt by consumers more than expectations, consumers will be very satisfied (Riyanto, 2018) Kotler & Keller stated, "Customer satisfaction is a feeling of pleasure or disappointment someone who arises because of comparing the perceived performance of their expectations" (Riyanto, 2018).

"Customer satisfaction is a feeling of pleasure or disappointment someone who appears after comparing between the performance (results) of the predicted products to the expected performance" (Wulandari, 2015). According to Mowen and Minor "Customer satisfaction is defined as the overall attitude towards an item or service after acquisition and its use" (Nuralam, 2017). (Kotler, 2016), revealed that "Satisfaction is the level of feeling in which a person states the results of a comparison between the work of the product or service received and what is expected. Zeithaml and Bitner stated "customer satisfaction is the response or response of consumers regarding the fulfillment of needs. (Rangkuti, 2009 Irawan stated that "customer satisfaction is the result of an assessment of consumers that the product or service has provided a level of enjoyment where this level of fulfillment can be more or less" (Widyastuti, 2017).

Satisfaction is an assessment of the characteristics or features of a product or service, or the product itself, which provides a level of consumer pleasure related to the fulfillment of consumer consumption needs. So, customer satisfaction is a feeling of pleasure that arises from someone because their needs or desires can be fulfilled, even though to get it requires an effort or sacrifice (Al Rasyid, 2017). Mowen and Minor stated that customer satisfaction is also defined as the overall attitude towards a product or service after acquisition (acquisition) and its use. In other words, customer satisfaction is an evaluative evaluation of after-purchase resulting from a specific purchase selection (Nuralam, 2017). (Kotler, 2016), stated "customer satisfaction is a feeling of pleasure or disappointment someone who appears after comparing between his perception or impression of the performance (results) of a product and its expectations.

Customer satisfaction goes hand in hand with dissatisfaction. This means the customer's response to the evaluation and perceived discrepancy between the previous expectations and the actual performance of the product felt after its use. So, satisfaction is an emotional response that is felt by customers when they enjoy the experience of using or consuming products or services. The benefits of creating customer satisfaction have a positive impact on the company. This customer satisfaction can provide benefits for the company. Customer satisfaction can provide several benefits according to (Tjiptono, 2016), namely:

1. The relationship between the company and its customers becomes harmonious.
2. Provide a good basis for repeat purchases.
3. Can encourage the creation of customer loyalty.

4. Form a word-of-mouth recommendation that is beneficial for the company.
5. The company's reputation is good in the eyes of customers.
6. Profit can be increased.

Satisfaction factors that can create competitive advantage consist of 9 strategic according (Rangkuti, 2009), namely:

1. Service procedure communication strategies and communication access so that service procedure information is easily obtained. Competency improvement strategies, so as to improve the process of completing documents.
2. Strategies to improve communication access, so as to improve the overall quality of communication access services.
3. Strategies to improve communication access for Customer Service and Call Centers, so that they are easily contacted by various communication tools and interactive websites.
4. Strategies to understand customer needs, so that they can quickly follow up on customer needs.
5. Strategies to increase customer databases, so that customer service officers can more quickly serve customers.
6. Strategy to increase customer complaints database, so that customer service officers can be responsive in solving customer problems.
7. Strategy to improve parking facilities and infrastructure, so as to improve parking comfort and convenience.
8. The strategy of increasing the competence of call center officers, so they can quickly serve customers in accordance with customer desires.

The factors that can affect customer satisfaction according to (Armaniah et al., 2019), include:

1. Service quality
2. Product quality
3. Price
4. Situational Factor
5. Personal Factors

Service Quality is the quality of the services we provide to customers. There is no advantage, a quality product if it is not matched by exceptional service quality. Customers will definitely feel disappointed because it is not well served. On the other hand, exceptional service also means nothing if it is not supported by quality products and prices that are in line with customer expectations.

In addition, the strategy to increase customer satisfaction is also strongly influenced by internal factors that exist within the customer itself, such as situational factors and personal factors. Often we just walk around to see a shopping center, but if there are situational influences, such as promotional activities, discounts ahead of holidays or new years as well as various activities that can increase purchasing impulses, then situational factors can influence our decision making process in conducting purchases that we didn't plan beforehand. Likewise, personal factors, people who have a character like to shop a lot affect the lifestyle and decision-making process for purchases.

Dimensions of Customer Satisfaction, Factors that drive customer satisfaction according to Irawan (Irawan, 2009), namely:

1. Product quality, customers are satisfied after buying and using the product and the product quality is proven good.
2. Price, for sensitive customers usually a cheap price is also a source of satisfaction because customers will get a high value for money.
3. Service quality Satisfaction with service is usually difficult to imitate. Service quality is a driver that has dimensioned goods, one of the most popular is servqual.
4. Emotional (emotional factor) customers will feel satisfied (proud) because of the emotional value given by the brand of the product.

5. Cost and convenience, customers will be more satisfied if it is relatively easy, convenient and efficient in getting products or services.

While in determining the level of customer satisfaction there are five main factors that must be considered by companies in determining the level of customer satisfaction according to Lupiyoadi (Irawan, 2009), namely:

1. Product quality Customers will be satisfied if their evaluation results show that the products, they use are quality, rational consumers always demand quality products for every sacrifice made to obtain the product. In this case a good quality product will add value to the minds of consumers.
2. Quality of service, especially in the field of services, customers will feel satisfied if they get good service or as expected. Satisfied customers will show the possibility to buy the same product again. Satisfied customers will likely give a perception of the company's products.
3. Emotional Customers will feel proud and get the confidence that others will be impressed with him when using products with certain brands that tend to have higher levels of satisfaction. Satisfaction obtained. Not because of the quality of the product but the social value or self-esteem that makes customers satisfied with certain brands.
4. Price Products that have the same quality but determine a relatively cheap price will provide higher value to its customers.
5. Costs Customers do not need to incur additional costs or do not need to waste time to get a product or service tend to be satisfied with the product or service.

The customer satisfaction indicator consists of six points according to (Tjiptono, 2016), namely:

- a. Overall customer satisfaction, i.e. customer satisfaction is measured by product and compared with competitors' products.
- b. Customer ratings, i.e. customers provide value to products and competing products.
- c. Confirmation of expectations, which is the suitability or mismatch of customers between expectations and the actual performance of the product.
- d. Repurchase interest, i.e. customer behavior in shopping and reusing products.
- e. Willingness to recommend, namely the customer's desire to provide product recommendations to friends or family, and
- f. Customer dissatisfaction, including complaints, returns, and consumers turn to other competitors.

There are five dimensions to measure customer satisfaction according to Parasuraman, et al (Rangkuti, 2017), namely:

1. Reliability, namely the company's ability to perform services as proposed promptly, accurately and satisfactorily.
2. Responsiveness, namely the willingness to help and the availability of serving well.
3. Assurance, which is the knowledge and friendliness of employees and the ability to generate trust and confidence, courtesy, and trustworthiness that employees have, free from danger, risk or doubt.
4. Concern (Empaty) includes an understanding of giving individual attention to customers, ease of communicating well, and understanding customer needs.
5. Appearance or Physical Evidence (Tangible), which includes the physical appearance of facilities, equipment, employees, and communication tools.

3. Methods

This research is a type of quantitative research using survey methods. Where is the research that analyzes the numbers obtained from the survey results in the form of distributing questionnaires randomly to the respondents. The samples used in this study amounted to 100 respondents. With the reason of wanting to find out how much the level of customer satisfaction with excellent service at Lotteria Branch Cibubur Bekasi restaurant. The research data analysis method uses SPSS 24.0 to measure correlation coefficient, coefficient of determination (R²), and simple linear regression.

4. Results and Discussion

Test Research Instrument

1. Validity

Testing is done by comparing the r count with r table. The value of r arithmetic is the result of the correlation of respondents' answers on each statement in each variable analyzed by the author with the SPSS 24 program. The method often used for questionnaire validity is the correlation between the score of each statement with a total score, so it is often referred to as intern's total correlation. The magnitude of r table with an error level of 0.05 or 5% with degrees of freedom $df = n-2$ or $100 - 2 = 98$ of 0.1966. Results The validity of the SPSS program for all r indicators is greater than r table, the conclusion is that 10 question items for both X and Y variables are valid, and research can be continued.

2. Reliability

The reliability of an indicator or questionnaire from calculations using SPSS can be seen from Cronbach's alpha. The results of SPSS output reliability can be seen as follows:

Table 1. Reliability Statistics Service Quality

Cronbach's Alpha	N of Items
,825	10

According to data from SPSS. 24, the description of the service quality variable shows that the value of Cronbach's alphabet from the service quality variable is 0.825.

Table 2. Reliability Statistics Customer Satisfaction

Cronbach's Alpha	N of Items
,779	10

According to data from SPSS. 24, the description of the customer satisfaction variable shows that the value of Cronbach's alphabet from the customer satisfaction variable is 0.779.

Table 3. Reliability Table

Variable	Cronbach's Alpha	Information
Excellent service	0,825	Very Reliable
Satisfaction	0,779	Reliable

From the table above shows the value of Cronbach's alpha. All variables fall into the reliable category with the provisions of Cronbach's Alpha greater than 0.61, so it can be concluded that the indicators or questionnaires used in the study are very reliable or reliable that can be trusted as a variable measurement tool.

Analysis of Excellent Service Variables on Customer Satisfaction

1. Test the Correlation Coefficient

The correlation coefficient is used to measure how strong the relationship between the independent variable is with the dependent variable. Once it is known that the items in the instrument are declared valid and reliable, then the next step is to look for the direction of the strong relationship between service quality and customer satisfaction using the correlation formula. Through the assistance of the SPSS.24 program, the results of the relationship between Excellent Services to customer satisfaction can be seen as follows:

Table 4. Correlation Coefficient Results

		EXCELLENT SERVICE	SATISFACTION
EXCELLENT SERVICE	Pearson Correlation	1	,891**
	Sig. (2-tailed)		,000
	N	100	100
SATISFACTION	Pearson Correlation	,891**	1
	Sig. (2-tailed)	,000	
	N	100	100

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

From the above table, it can be concluded that the correlation value (relationship) between service quality and customer satisfaction is 0.891. Based on the guidelines on interpretation of correlation coefficients, the value is included in the very strong category. So, it can be concluded that there is a positive relationship between Excellent Service and Customer Satisfaction.

2. Test the coefficient of determination

The coefficient of determination test is used to find out how much influence the quality of service on customer satisfaction.

Table 5. The Coefficient of Determination Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,891 ^a	,795	,792	1,255

a. Predictors: (Constant), Excellent Service

From the results of the table above shows the adjusted coefficient of determination (R Square of 0.691%). This figure implies that the Excellent Service has an effect on Customer Satisfaction of 79.5%, while the rest of (100% - 79.5% = 20.5%) is explained by other variables not examined. This

is understandable because of customer satisfaction not only determined by excellent service, because other factors are also very likely to have an effect.

Simple regression is used to predict how high the value of the dependent variable if the value of the independent variable is manipulated (changed) based on the results of the analysis using SPSS, the regression results obtained between the quality of service to customer satisfaction are as follows:

Table 6. Regression Equation Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3,742	2,024		1,849	,067
	Excellent Service	,950	,049	,891	19,466	,000

a. Dependent Variable: Customer Satisfaction

Based on the Coefficients table it can be seen that the value of Sig. (2-tailed) valued at 0,000 <0.02, the decision H_0 is accepted, it can be concluded that there is a significant similarity between the Effect of Excellent Service on Customer Satisfaction at Lotteria Restaurant Cibubur Branch Bekasi.

Based on the SPSS 24 calculation table the regression equation test can be obtained equations namely:

$$Y = a + bX$$

$$Y = 3,742 + 0,950X$$

Where:

Y = Excellent Service

X = Customer Satisfaction

From this regression it can be analyzed that. A constant of 3,742 states that if there is no excellent service provided by Lotteria Restaurant, then customer satisfaction is 3,742. Regression coefficient X of 0.950 states that each addition of 1 prime service, will increase Customer Satisfaction and vice versa, if Good service Quality has decreased 1 time then Customer Satisfaction is predicted to decrease by 0.950%. So, the direction of the relationship between Excellent Service and Customer Satisfaction is positive, meaning it is in the same direction

5. Conclusions

Based on the results of the discussion about the Effects of Excellent Service on Customer Satisfaction at Lottery Restaurant Cibubur Branch Bekasi are as follows, to find out how much interpretation between Prime Service variables and Customer Satisfaction. This can be proven from the calculation result that $R = 0.891$ means that there is a positive and strong relationship between excellent service quality and customer satisfaction at Lotteria Restaurant, Cibubur Branch, Bekasi. This gives an indication that excellent service influences customer satisfaction. Based on the calculation of the Coefficient of Determination (KD) obtained 79.5 results which indicate that the influence of Excellent Service on Customer Satisfaction and the rest of 20.5% is influenced by other factors. Based on the calculation of a simple regression equation, the equation $Y = 3,742 + 0,950X$, which shows that in the absence of Excellent Service, the result of Customer Satisfaction is 3,742 and

if the Excellent Service (X) goes up or down by 1 number or if community satisfaction is increased or decreased by 1% it will increase or decrease satisfaction by 0.950

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The Influence of Giving Incentives to Employee Performance in PT. Adira Dinamika Multifinance Tangerang

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Abstract

Incentives are one component of compensation. Providing incentives is given to motivate the workforce to improve employee performance. The purpose of this study was to determine the effect of providing incentives on employee performance at PT. Adira Dinamkia Multifinance Tangerang. The study uses quantitative descriptive analysis with methods of observation, documentation and questionnaires. The author in determining the sample using a saturated sample with the Slovin formula so that the results obtained were 37 respondents, the distribution of questionnaires using a Likert Scale. The data analysis technique uses correlation coefficient, determination coefficient, regression equation, then the authors process the data using SPSS application version 26. Based on the calculation of the correlation coefficient obtained by 0.671 where the amount of there is a strong relationship between providing incentives to employee performance at PT. Adira Dinamika Multifinance Tangerang. From the results of the calculation of the coefficient of determination can be seen that the provision of incentives affects employee performance by 45% and seen from the regression equation formed $Y = 13,668 + 0.695 X$ this shows that there is a positive influence between giving incentives to employee performance. Then it is necessary to increase the provision of incentives to the maximum to improve employee performance.

Keywords: Incentives, Employee Performance

1. Introduction

Organization is one of the most important achievement factors in human resources, in an organization Human resources are one of the keys that determine the development of the organization / company. In general, one of the most important functions in the development of a company is human resources. Without human resources, all duties and services of the company to obtain certain compensation or compensation will cease.

Every workforce of an organization / company has its own goals and interests when starting to work with a company. Work is the only reason to get money to meet the needs of everyday life. In the community environment a person will be more valued if he has a job compared to people who do not have a job. In a company, usually the company's leadership will pay attention and compensation
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to each employee that aims to achieve corporate harmony, in a compensation there are several components, one of which is incentives. Incentives are given to stimulate or encourage workers to be more responsible for their performance. Incentives can be given to employees through various forms, which can be in the form of money, attention, a good work environment and participation.

In a company, employees will perform their duties and functions properly. With good performance, employees can finish work on time according to the target. The speed of completion of the work makes employees get incentives. The incentives given to employees aim to encourage employees to work with optimal abilities, and the incentives given to employees constitute extra income beyond the salary received by the employee each month.

2. Literature Review

Incentive

According to (Sutrisno, 2013) explained that the understanding of incentives is an additional reward given to employees who excel in a company. Incentives are used as a compensation tool. Meanwhile according to (Sihombing, Sarinah, 2015) Simamora (2004) states that "Incentives (incentives) are a compensation related to payments with productivity carried out by employees in an organization / company. The Incentive Program aims to provide reciprocity in the form of payments for employee performance provided directly and aims to influence and motivate employees to be more active in their work "(Candrawati, 2013).

The purpose of giving incentives according to (Sihombing, Sarinah, 2015), namely:

- a. To reward employees who have performed well.
- b. To provide responsibilities and encouragement to employees.
- c. To focus employees in achieving organizational / company goals.
- d. To weigh the efforts of employees through their performance.
- e. To increase individual and group work productivity.

Meanwhile, according to (Zainal, 2015) the provision of incentives aims to provide responsibility and encouragement to employees in order to improve the quality and quantity of their work. As for companies, the purpose of providing incentives is one of the strategies in increasing productivity and employee performance in the face of increasingly fierce company efficiency competition and making productivity very important.

There are several dimensions that will be explained by the authors based on the results of research at PT. Titian Kencana Raya, namely:

- a. Extra Income
Namely Incentives obtained outside of wage / salary income received by employees of the company.
- b. Ability
Namely incentives given to employees based on the ability of employees to work
- c. Productivity
Namely the incentives received by employees based on the suitability of the productivity of employees
- d. Work performance
Namely the incentives provided by the company based on employee performance in doing work at the company.

There are two types of incentives that I will describe in (Lestari, 2019), namely:

1. Material Incentives

a. Money

Namely the incentives given to employees which include:

- Bonus: incentives paid based on completion of work done
- Commission: paid based on good work results, giving commissions are usually related to sales.
- Profit sharing: Distribution of profits based on net income deposited into a fund, and included in the list of employees.

b. Social Security

In this type of incentive can also be a guarantee that is generally given collectively, without any competitive or competitive elements and all get the same social security. These incentives include:

- Provision of official housing
- Treatment for free
- Geratis magazine subscription facilities
- Sick leave and childbirth still get a salary
- Providing education and training

2. Non-Material Incentives

This incentive is usually given in various forms which include:

- a. Official title award
- b. Providing compensation
- c. Awarding an award certificate
- d. granting promotion position

According to Suwatno and Doni (2016: 236-237) the factors are affecting the amount of incentives, namely:

1. Position and Performance

Someone who occupies a position or a higher position in the company and is responsible for the work environment, the company automatically sees how much incentive should be given to the employee.

2. Job Performance

Employees who have good work performance in the company, the company must take into account the incentives that will be given to these employees.

3. Company profit

Namely the incentives given because employees have provided great benefits for the company.

Employee Performance

In human resource management in terms of performance is the ability of employees in the organization / company that carries out all the tasks that are its responsibility. The task is usually based on indicators of the achievements that have been determined, then the results will be known that an employee entered in a certain level of performance.

According Mustopadidjaja (2020) explained that performance is the ability of increase to achieve better work results and stand out towards the achievement of organizational / company goals. While Mahmudi (2005), explains that performance is a record of the results of certain activities in a certain period of time.

Hasibuan (2017) explains that performance is a work achievement achieved by someone in carrying out the duties and responsibilities that are imposed. Meanwhile, according to Mangkunegara

(2005) explained that performance is work performance from work results in quality and quantity achieved by employees in achieving tasks according to the responsibilities that have been set.

In order to produce good performance, one must have the ability and business will so that every activity carried out does not experience heavy obstacles (Berry and Houstom in Eunuchs). According to Mahsun (2006), performance is an illustration in increasing the achievement and implementation of an activity, program, and policy in realizing targets according to organizational strategic planning.

Based on the above understanding, it can be understood that performance is the ability carried out to achieve the work expected by an organization / company (Nofriansyah, 2018).

In this section the author will describe the dimensions of work based on research conducted at PT. Titian Kencana Raya which includes:

1. Quality

Namely the quality of work and the quality of the work done by employees of the company

2. Timeliness

That is related to the presence and delay of employees in doing work and in work.

3. Effectivity

That is related to the provision of facilities provided by the company to employees in the work environment

4. Work Evaluation

That is related to the provision of compensation given to employees whether it meets the expectations and goals of the company or not

According to Gibson, Ivancevich, and Donnely stated the factors that influence employee performance, namely:

1. Individual variables

These are variables related to abilities, physical or mental skills and backgrounds such as family, social level and experience. Also related to age, origin and gender.

2. Psychological variables

These are variables related to perception, attitude, personality, learning, and motivation.

3. Organizational variables

These are variables related to resources, leadership, rewards, structure, and job design.

Performance is basically measured in accordance with the interests of the company and considers the employees they value.

According to Mondy, Noe, Premeaux stated that performance measurements can be carried out using the following dimensions:

1. Quantity of work (quantity of work)

Namely jobs related to productivity by employees at certain times.

2. Quality of work (quality of work)

Namely work related to neatness, accuracy and completeness in handling company tasks.

3. Independence (dependability)

Namely jobs related to the ability of employees to work and carry out independent tasks by minimizing assistance from other employees.

4. Initiative (initiative)

Namely jobs related to independence, think flexibly, and are willing to assume responsibility.

5. Adaptability

Namely work related to adaptation, with consideration of being able to react to changing needs and conditions.

3. Methods

Test Research Instrument

The instrument trials according to (Sugiyono, 2017) were conducted to find out whether the instruments used were in accordance with what should be measured to see the consistency and the instruments in uncovering research that occurred from a group of individuals even though it was done in different times.

According to (Sigiono, 2017) Test Instruments are divided into 2 tests, namely:

1. Test Validity

That is a measure that shows the validity or authenticity of the research instrument. In this test refers to the relationship of the instrument in running the function. The instrument is said to be valid if the instrument is used to measure what is to be measured. In the validity test results do not apply universally, which means the instrument does not have a high value at a certain place and time, but the test instrument will be valid at different places and times. To find out the instrument test, the validity test should be done first.

2. Reliability Test

According to Triton in Sujianto (2009) reliability testing using the Cronbach's Alpha method was measured based on the Cronbach's Alpha Scale 0 to 1.

Table 1. Cronbach's Alpha Scale

<i>Nilai Alpha Cronbach's</i>	Information
0,00-0,20	Not reliable
0,21-0,40	Less reliable
0,41-0,60	Reliable enough
0,61-0,80	Reliable
0,81-1,00	Very reliable

Source: Triton in Sujianto (2009)

Likert Scale

The scale is used to measure the attitudes, opinions, perceptions of a person or group of people about the phenomenal social. In this study, this phenomenal problem has been specifically determined, hereinafter referred to as the research variable. With a Likert scale, the variables to be measured are translated into indicator variables. Then the indicator is used as a starting point for compiling instrument items which can be statements or questions. The answer for each instrument item that uses a Likert scale has a graduation from very positive to very negative. To analyze quantitatively, each answer is given a weight or score.

Table 2. Likert Scale

Answer	Score
Strongly agree	5
Agree	4
Less Agree	3
Disagree	2
Strongly Disagree	1

Source: Sugiyono (2013)

Correlation Coefficient Test

According to Siregar (2013) "Correlation Coefficient is the part that states the strength of the relationship between two or more variables or can also determine the direction of both variables. Correlation value (r) = $(-1 \leq r \leq 1)$ ". For the strength of the relationship, the value of the correlation coefficient is between -1 and 1, while for the direction expressed in the form of positive (+) and negative (-). For example: If $r = -1$ means perfect negative correlation, because there is an inverse relationship between the variable X and the Y variable, if X goes up then the variable Y decreases. If $r = 1$ means perfect positive correlation, it means that there is a direct relationship between variable X and variable Y, if variable X rises then variable Y rises.

Table 3. Level of Correlation and Relationship Strength

No	Coefficient Interval	Relationship Level
1	0,00-0,199	Very weak
2	0,20-0,399	Weak
3	0,40-0,599	Enough
4	0,60-0,799	Strong
5	0,80-1,000	Very strong

Source: Siregar (2013)

According to Siregar (2013) the coefficient of determination (KD) is a number that states or is used to determine the contribution or contribution made by a variable or more X (free) to the variable Y (bound).

According to Siregar (2013) the purpose of applying the two methods is to predict or predict the value of the dependent variable that is influenced by the independent variable.

The simple linear regression formula is:

$$Y = a + b.X$$

Where:

Y = dependent variable

X = free variable

a and b = constants

This type of research used in this study is quantitative research with a field approach using field explanations with the help of SPSS 26 in the processing of research data. The explanatory format is intended to describe a generalization or explain the relationship of one variable with another variable, because the explanatory research uses a hypothesis and tests the hypothesis so inferential statistics are used (Bungin, 2005). In this study the population was 37 people and the sample used was 37 PT. Adira Dinamika Multifinance Tangerang. According to Sugiyono (2015) Population is a generalization area consisting of objects / subjects that have the qualities and characteristics determined by researchers to be studied and then drawn conclusions. According to Sugiyono (2009) Saturated sample is a sampling technique when all members of the population are used as samples. Saturated sampling is used if the population is relatively small or used if you want to do general research with very little error. Another term for saturated samples is the census, in which all members of the population are sampled. For samples, the authors use saturated samples with an error rate of 5%. In this study also tested related to the validity test, reliability test, correlation coefficient, coefficient of determination, and linear regression analysis.

Hypothesis

Ho: There is no effect of the provision of incentives on employee performance at PT. Adira Dinamika Multifinance

Ha: There is an effect of giving Incentives to Employee Performance at PT. Adira Dinamika Multifinance

If

Significance > 0.005 then Ho is accepted

Significance < 0.005 then Ha is accepted

4. Results and Discussion

1. Research Instrument Testing

Before entering into the calculation of the correlation, determination, and regression test. Instrument testing is first performed to ensure that the data used can be trusted. The instrument test consists of validity and reliability tests.

1. Test Validity

Testing is done by comparing the r count with r table. The calculated r value is the result of the correlation of respondents' answers on each statement in each variable analyzed by the SPSS program and the output is called Corrected Item Correlation. The magnitude of r table with a significant level of 5% is $df = n - 2$ or $37 - 2 = 35$ of 0.3246 (see attachment r table). The results of validity through the SPSS version 26 program, show that $r \text{ count} > r \text{ table}$, which means all the question indicators both X and Y variables are all valid and can be used for research.

2. Reliability Test

Reliability is an indicator or questionnaire from calculations using SPSS can be seen from Cronbach's Alpha, then interpreted in the Cronbach's Alpha scale table in the following table. The results of SPSS output reliability can be seen as follows.

Table 4. Reliability Results

Variable	Cronbach's alpha	Information
Incentive	0,815	Reliable
Employee Performance	0,864	Very reliable

Data from the table above can be concluded that the value of Cronbach's Alpha is greater (>) 0.60, then the variable is included in the reliable category. So, it can be concluded that the questionnaire used in the study is reliable as a variable measurement tool.

To see the extent of the influence and relationship of Organizational Communication on work motivation at PT. Sejahtera Buana, then the correlation coefficient test analysis is then performed, using the Pearson Product Moment correlation technique, which calculations are calculated using the SPSS 26 application program. The following are the results of the independent variable test and the dependent variable studied.

Table 5. Correlations

		Incentives	Employee Performance
Incentives	Pearson Correlation	1	,671**
	Sig. (2-tailed)		,000
	N	37	37
Employee Performance	Pearson Correlation	,671**	1
	Sig. (2-tailed)	,000	
	N	37	37

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

From the Pearson Correlation test results can be seen between the service variable (X) and satisfaction variable (Y), with the number listed that is equal to 0.671. From these results, it can be seen the effect between variables X and Y is included in the strong category, because it is in the value of 0.60-0.799. If it is seen from the results of significance <0.005, it can be concluded that Ha is accepted, which means that there is an influence between incentives for strong performance of 0.671.

The coefficient of determination is used to see what percentage of the dependent variable variation (organizational communication) can be explained by the variation of the independent variable (work motivation). Following are the results of processing the questionnaire on the two variables tested for their relationship, namely the independent variable (Incentives) and the dependent variable (Employee Performance). The author uses the SPSS 26 program, the output is in the form of the following table.

Table 6. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,671 ^a	,450	,435	2,668

a. Predictors: (Constant), Incentives

Based on the table above it can be concluded that the influence of incentives is equal to 45.0% on work motivation, where the remaining 55% is influenced by other factors which include leadership style, motivation and others.

The following is a simple regression table to determine whether there is a relationship between the two variables. In addition, it is used to prove the relationship between organizational communication and work motivation at PT. Adira Dinamika Multifinance.

Table 7. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,668	5,358		2,551	,015
	Incentives	,695	,130	,671	5,356	,000

a. Dependent Variable: Employee Performance

The values from the analysis table are then entered into the regression equation formula. Values a and b can be seen from the numbers listed in column B, values a are in the Constant row and b values are in the service, so the following information is obtained:

$$Y = a + bX$$
$$Y = 13,668 + 0,695X$$

The constant value a is 13,668 which means that if there are no Incentive variables, the Performance value is 13,668, the regression coefficient X of 0.695 states that each addition of 1 Incentive will increase Employee Performance by 0.695. Thus, a positive sign indicates the direction of a unidirectional relationship, where an increase or decrease in the independent variable (X) will result in an increase or decrease in the dependent variable (Y).

5. Conclusion

Based on this study, evidence was obtained from the results of the validity test by testing 37 respondents to determine the validity of the statement items on the questionnaire of the 10 statement items all are valid for Incentive variable (X) items while from the Employee Performance statement item (Y) there are 10 items, and all are valid. Based on this study, evidence was obtained from the reliability test that showed a reliability value of 0.815. This value has the reliability of reliability which is very reliable because the value of 0.815 is also within the interpretation value of 0.810-1.00 Means, all items on the statement of the Incentive variable (X) are declared reliable and reliable. Meanwhile, the results of the Performance reliability test (Y) in the Cronbach's Alpha column show a reliability value of 0.864. This value has a very reliable interpretation, because the value of 0.864 is in the interpretation value of 0.8800-1.00. Means that the entire statement of Employee Performance (Y) is declared to be very reliable and trustworthy. The constant value a is 13,668 which means that if there is no Incentive variable the Performance value is 13,668 X regression coefficient of 0.695 stating that each addition of 1 Incentive will increase Employee Performance by 0.695. Thus, a positive sign indicates the direction of a unidirectional relationship, where an increase or decrease in the independent variable (X) will result in an increase or decrease in the dependent variable (Y).

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Effect of Professional Ethics and Emotional Intelligence on Auditor Performance

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Abstract

The development of the company is currently affecting the profession of public accounting. The more a company develops, the more the public accounting profession will develop. Public accountant is an independent party whose duty is to examine and assess whether the financial statements have been presented fairly and in accordance with generally accepted accounting principles. Many phenomena indicate that the auditor's performance in the examination or assessment process for interested parties is still far from good. The auditor must carry out ethical standards and support the goals of professional norms which are one aspect of professional commitment. Auditor performance is not only seen from the ability to work perfectly, but also the ability to master and manage themselves and the ability to foster relationships with others (Emotional Intelligence / emotional intelligence). The results in this study indicate that emotional intelligence and professional ethics together (simultaneously) significantly influence the performance of auditors at the Public Accountant Office in Pasar Minggu sub-district, South Jakarta. These results can be seen the calculated F value of 41,644 with a significant level of 0,000. Because the significant probability is much smaller 5% (0.05) obtained from the results of the regression analysis and the terminated coefficient (R²) or adjusted R Square of 0.687 or 68.7% auditor performance variables that can be explained by variables of professional ethics and emotional intelligence, while the remaining 31.3% is explained by other variables not included in this study.

Keyword: Professional Ethics, Emotional Intelligence, Auditor Performance

1. Introduction

The development of the company is currently affecting the profession of public accounting. Public accountant will not exist if there is no company. The more a company develops, the more the public accounting profession will develop. In a country where the majority of companies are in the form of limited liability companies, the public accounting profession is increasingly needed because it is very likely that corporate management is separate from company ownership. So that the public accounting profession is needed to assess, can or cannot be trusted a financial report that is given management and is expected to reduce information asymmetry, where the financial statements are used as information to help economic decision making.

Public accountant is an independent party whose duty is to examine and assess whether the financial statements have been presented fairly and in accordance with generally accepted accounting
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principles. Public accounting firm (KAP) in examining and assessing financial statements presented by companies is determined by the performance of individual auditors in the Public Accounting Firm (KAP). Many phenomena indicate that the auditor's performance in the examination or assessment process for interested parties is still far from good. This is because there are still auditors who fail to find fraud, not applying the principle of objectivity, there is still a lack of auditors to understand the existing audit procedures.

With high professional ethics the auditor reflects his attitude as an independent, high integrity and objectivity individual and is responsible, so that trust can be given in carrying out and completing his duties so that the level of error decreases. Professional ethics is seen as an important factor in auditing financial statements because professional ethics is a reinforcement of behavioral methods as guidelines that must be fulfilled in carrying out the profession.

The auditor must carry out ethical standards and support the goals of professional norms which are one aspect of professional commitment. Code of ethics that is understood and implemented by an auditor will certainly affect the performance of the auditor in carrying out audit tasks so as to produce good quality services. Auditor performance is not only seen from the ability to work perfectly, but also the ability to master and manage themselves and the ability to foster relationships with others (Martin, 2000). This ability is called by Daniel Goleman Emotional Intelligence or emotional intelligence that will give effect from within a person.

Emotional intelligence refers to the ability to recognize our own feelings and the feelings of others, the ability to motivate yourself, the ability to manage emotions well in yourself and in relationships with others. Emotional intelligence possessed by the auditor will help the auditor in communicating with clients and understand what the client wants as long as it does not violate the code of ethics that applies in Indonesia. Based on this phenomenon the authors are interested in conducting research under the title "Effect of Professional Ethics and Emotional Intelligence on Auditor Performance".

2. Literature Review

Public Accountant

Public accountant is an accountant who has obtained permission from the minister to provide services as regulated in this Regulation of the Minister of Finance (Article 1 Number (2) PMK Number 17 / PMK.01 / 2008 concerning Public Accountant Services). Public accountant is a profession that has a unique position. On the one hand, they receive a fee from the client, but if they carry out public practice, they must be independent (not taking sides with either the client or the other party). The Indonesian Code of Ethics at the opening gave the following definition of a public accountant: "Accountants are a profession that consists of the foundation of public trust. Thus, in carrying out its duties the accountant must prioritize the interests of the community, government, and the business world".

Based on the above definition, it can be concluded that a public accountant is a profession that has obtained permission from the minister of finance who practices in the Public Accounting Firm (KAP) to provide professional services on the basis of public trust paid by clients, work professionally, responsibly and must prioritizing the interests of the community, government, and the business world.

Professional Ethics

The ethics of the accounting profession in Indonesia is regulated in the Indonesian Accountant Code of Ethics. This code of conduct is binding on IAI members on one hand and can be used by

other accountants who are not or have not been members of IAI on the other hand. The code of ethics for the public accounting profession (formerly called the Public Accountant Compartment Code of Ethics) is an ethical rule that must be applied by members of the Indonesian Institute of Certified Public Accountants (IAPI (formerly the Indonesian Accountants Association-Public Accountants Compartment or IAI-KAP) and professional staff (both members of IAPI and those who are not members of IAPI) who work in a Public Accounting Firm.

In Indonesia, the enforcement of the Code of Ethics is carried out by at least six organizational units, namely: The Public Accountant Office, the Public Accountant Compartment-IAI Peer Review Unit, the Professional Public Accountant-IAI Compartment Supervisory Board, the IAI Professional Advisory Board, the Indonesian Ministry of Finance and the BPKP. In addition to the six organizational units, oversight of the Code of Ethics is expected to be carried out by members and KAP leaders themselves. This is reflected in the formulation of the Indonesian Accountant Code of Ethics article 1 paragraph 2 which reads, Martadi and Sri (2006):

"Every member must always maintain integrity and objectivity in carrying out their duties. By maintaining integrity, he will act honestly, decisively and without pretense. By maintaining objectivity, he will act fairly without being pressured by certain parties' demands for his personal interests. "

There are two objectives in this code of conduct, namely first, this code aims to protect the public from the possibility of being harmed by negligence, both intentionally and unintentionally from professionals. Second, this code of ethics aims to protect the nobleness of the profession from the bad behavior of certain people who claim to be professionals.

Thus, it can be concluded that Professional Ethics are the values of behavior or rules of conduct that are accepted and used by professional accountant organizations which include the professional responsibilities of auditors, integrity, objectivity, personality and code of conduct.

Emotional Intelligence

Goleman (2005) defines emotional intelligence as the ability to recognize one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and relationships with others.

Siagian (2004) states that there are many factors that influence a person's motivation, one of which is self-confidence. Auditors who have strong confidence tend to be more motivated because they believe in their own abilities compared to other auditors who have weak beliefs who tend to have low motivation too. Motivation is the driving force that causes an organization member to be willing and willing to direct the ability in the form of expertise and skills of staff and time to carry out various activities that are their responsibility and fulfill their obligations in order to achieve the goals and various organizational goals that have been determined previously.

3. Methods

Place and Time of Research

The object in this study was conducted on auditors who worked at the Public Accountant Office in Pasar Minggu Subdistrict, South Jakarta.

Sampling Method

The technique used in sampling for this study is to use saturated sampling (census). The use of saturated sampling is done considering the limited number of respondents, so that all members of the

population the author uses as a sample in this study. The sample of this study is the auditors who receive and fill out the questionnaire that the author has shared directly.

Measurement Scale

This study uses instruments measuring the effect of Professional Ethics and Emotional Intelligence on Auditor Performance. This is measured through the statements contained in the questionnaire using a Likert scale. Likert scale is useful for measuring a person's approval and disapproval of an object. Respondents were asked to choose one of five answer choices written in numbers 1 to 5, each showing as follows:

Table 1. Rating Weight

Answer	Rate
Strongly Agree (SS)	5
Agree (S)	4
Neutral (N)	3
Disagree (TS)	2
Strongly Disagree (STS)	1

Definition of Variable Operations

The variables in this study consist of two types of variables, namely as follows:

1. Independent Variables, i.e. all variables that are not bound to other variables or are often called independent variables. The independent variables in this study are emotional intelligence (X1), Professional Ethics (X2)
2. Variable dependent, which is a variable that is bound to other variables. The dependent variable in this study is Auditor Performance (Y).

Method of Analysis

1. Test Validity and Reliability

With the advancement of science and technology calculations in testing this validity is done with SPSS program tools.

Reliability testing was carried out using even odd odd half technique, where the research was done by grouping odd numbered item scores as the first hemisphere and even item points as the second half.

2. Classical Assumption Test of Regression

The classic assumption test is heteroscedasticity testing, multicollinearity testing and normality testing.

1. Heteroscedasticity Test

Heteroscedasticity test is a test that aims to test whether the regression model occurs variance in variance from residuals of one observation to another.

2. Multicollinearity test

Multicollinearity test is a test aimed to test whether the regression model found a correlation between independent variables (independent). A good regression model should not occur correlation between independent variables.

3. Test for normality

This statistical method is used to determine whether the distribution of residuals is normally distributed or not, which can be seen with a significant value greater than 0.05, so in this regression model the residual value is normal.

3. Analysis of the Multiple Regression

Multiple linear regression is a model that will explain the effect of independent variables simultaneously (simultaneously) on the dependent.

The form of the regression equation is as follows: $Y = a + b_1X_1 + b_2X_2 + e$

Where:

Y = Auditor Performance

X1 = Professional Ethics

X2 = Emotional Intelligence

a = constant:

b1, b2, b3 = regression coefficient, e = confounding variable

4. Hypothesis Testing

1. Test t

T test was conducted to determine the effect of independent variables individually or partially on the dependent variable. T test was also carried out to test the truth of the regression coefficients and see whether the regression coefficients obtained were significant or not.

2. Test f

The f test is performed to determine the relationship between variables. The independent variable is simultaneously the dependent variable.

3. Coefficient of Determination (R2)

The determinant coefficient test (R2) is used to measure how far the model's ability to explain the variation of the dependent variable. The coefficient of determination is between zero and one. A small R2 value means that the ability of independent variables to explain variable variations is very limited.

4. Results and Discussion

Overview of Research Objects

This research was conducted at the Public Accounting Firm (KAP) located in the Pasar Minggu Subdistrict, South Jakarta. As mentioned earlier, the respondents of this study were auditors, including juniors, seniors, managers, leaders and colleagues who joined the Public Accountant Office in Pasar Minggu District, South Jakarta with the following details of the respondents:

Table 2. List of Respondents

No.	Public Accounting Firm	Addresses	Number of Auditors
1.	Kantor Akuntan Publik Bharata, Arifin, Mummajad & Sayuti	Jl. Rawa Bambu No. 17 D	20
2.	Kantor Kuntan Publik Drs. Kartoyo dan Rekan	Jl. Raya Jati Padang No.99 Pasar Minggu	8

3.	Kantor Akuntan Publik Drs. Danny Sughanda	Jl. Siaga 1 No.1 Pejaten, Pasar Minggu	3
4.	Kantor Kuntan Publik Busroni Dan Payamta	Jl. Raya Jati Padang No. 17 Pasar Minggu	5
5.	Kantor Akuntan Publik Muhammad Danial	Jl. Melati No.75 Ragunan, Pasar Minggu	5
6.	Kantor Akuntan Publik Labib Y. Wardiman dan Rekan	ILP No. 39 A, Pasar Minggu	5
7.	Kantor Akuntan Publik Ahmad Raharjo Utomo	Komp. TNI AL Rawa Bambu No. 82A Pasar Minggu	5
8.	Kantor Akuntan Publik Arief Jauhari	Gedung Graha Utama Lt.2 Pasar Minggu	5
Total Auditors			56

In carrying out the distribution of the questionnaire, there were 3 public accounting firms that did not receive the questionnaire sheets that were distributed, so that the questionnaire data that could be used as a data source was the results of the questionnaire coming from 5 public accounting firms with 38 respondents. Based on the results of the questionnaire that has been distributed information obtained about the characteristics of these respondents with the number of male respondents as many as 32 people and female respondents as many as 6 people with all of them graduating from accounting, both those who have taken strata 1 or diploma III levels.

Characteristics of Respondent Profiles

last, last education, age and work experience of the respondent.

1. Characteristics of respondents by sex.

The following Table 3 presents the characteristics of respondents by sex.

Table 3. Characteristics of Respondents by Gender

Gender	Total	Percentage
Male	32	84,21%
Female	6	15,79%
Total	38	100%

Source: primary data processed (end of 2019)

2. Characteristics of respondents based on the last position

Based on the following table 4 obtained information that the majority of respondents as many as 26 people or amounting to 68.42% held the position of senior auditor. Respondents held

positions as junior auditors of 12 people or 31.58%. That might be due to the higher level of auditor position in the Public Accountant Office, the higher the level of preoccupation so that the respondents in this study were dominated by senior auditors.

Table 4. Characteristics of Respondents Based on Last Position

Last Position	Total	Percentage
Junior Auditor	12	31,58%
Senior Auditor	26	68,42%
Total	38	100%

Source: Primary data processed (end of 2019)

3. Characteristics of respondents based on their last education

Table 5 presents the characteristics of respondents based on their latest education.

Table 5. Characteristics of Respondents Based on Recent Education

Last Education	Total	Percentage
D3	4	10,53%
S1	31	81,58%
S2	3	7,89%
Total	38	100,0%

Source: Primary data processed (end of 2019)

Based on table 5 it can be seen that the majority of respondents with the latest undergraduate degree (S1) with 31 respondents or 81.58%, the remaining 10.53% or as many as 4 people with the last D3 education and 7.89% or the last 3 educated people Strata two (S2). This is allegedly because in Indonesia in general the standard of education to be recruited to become a public accountant is at least a bachelor's degree (S1).

4. Characteristics of respondents based on work experience

The following presents the characteristics of respondents based on work experience.

Table 6. Characteristics of Respondents Based on Work Experience

Work Experience	Total	Percentage
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<3 years	14	36,84%
3-5 years old	11	28,95%
> 5 years	13	34,21%
Total	38	100,0%

Source: Primary data processed (end of 2019)

Based on table 6 above it can be seen that the majority of respondents are 36.84% or around 14 auditors have work experience <3 years and the remaining 28.95% or about 11 auditors have experience 3-5 years and 34.21% or 13 auditors have > 5 years' experience.

5. Characteristics of respondents based on age.

Table 7 shows the characteristics of respondents who work at public accounting firms by 3.3% including those aged <25 years and those aged 25-50 years as many as 83.3%, and respondents aged > 50 years as many as 13.3%. The majority of respondents who work at public accounting firms aged 25 -50 years amounted to 83.3%.

Table 7. Characteristics of Respondents by Age

Age	Total	Percentage
<25 years old	1	3,3%
25-50 years old	25	83,3%
> 50 years old	4	13,3%
Total	30	100,0%

Source: Primary data processed (end of 2019)

Research Data Collection

Primary data collection is done by going to the Public Accountant Office in Pasar Minggu District, South Jakarta. The results of filling out the Questionnaire are weighted as follows:

- SS (Strongly Agree) = 5
- S (Agree) = 4
- N (Neutral) = 3
- TS (Disagree) = 2
- STS (Strongly Disagree) = 1

While secondary data collection in this study is data taken directly in the form of ready-made data. Data is collected through IAI (Indonesian Institute of Accountants), such as data on the number

of Public Accountant Offices in Pasar Minggu Subdistrict, South Jakarta and the number of accountants working at each Public Accountant Office in Pasar Minggu Subdistrict, South Jakarta.

Data Testing

1. Validity Test Results

Validity test is used to measure the validity of a questionnaire. This test is done using Corrected Item-Total Correlation, the guideline of a model is said to be valid if a significant level of 0.320 and above then the item question can be said to be valid. The following table shows the results of the validity test of the 3 variables used in this study, namely professional ethics and emotional intelligence, and auditor performance with 38 sample respondents.

Table 8. Test Results of Professional Ethics Variable Validity (X1)

Item Questions	r count	r table	Information
1	0,705	0,320	Valid
2	0,474	0,320	Valid
3	0,455	0,320	Valid
4	0,762	0,320	Valid
5	0,722	0,320	Valid
6	0,618	0,320	Valid
7	0,642	0,320	Valid
8	0,634	0,320	Valid
9	0,603	0,320	Valid
10	0,762	0,320	Valid

Source: Primary data processed (end of 2019)

Table 8 shows that the professional ethics variable has valid criteria for all question items with a significant value of 0.320 and above so that it is concluded that all question items for the X2 variable can be said to be valid and can be used for this study.

Table 9. Emotional Intelligence (X2) Variable Validity Test Results

Item Questions	r count	r table	Information
1	0,868	0,320	Valid
2	0,702	0,320	Valid
3	0,842	0,320	Valid
4	0,468	0,320	Valid
5	0,603	0,320	Valid

6	0,358	0,320	Valid
7	0,710	0,320	Valid
8	0,811	0,320	Valid
9	0,664	0,320	Valid
10	0,750	0,320	Valid
11	0,672	0,320	Valid
12	0,549	0,320	Valid

Source: Primary data processed (end of 2019)

Table 9 shows the emotional intelligence variable has valid criteria for all question items with a significant value of 0.320 and above so that it is concluded that all question items for variable X1 can be said to be valid and can be used for this study.

Table 10. Test Results of Auditor Performance Variable Validity (Y)

Item Questions	r count	r table	Information
1	0,612	0,320	Valid
2	0,750	0,320	Valid
3	0,406	0,320	Valid
4	0,505	0,320	Valid
5	0,507	0,320	Valid
6	0,444	0,320	Valid
7	0,533	0,320	Valid
8	0,512	0,320	Valid

Source: Primary data processed (end of 2019)

Table 10 shows that auditor performance variables have valid criteria for all question items with a significant value of 0.320 and above so that it is concluded that all question items for variable Y can be said to be valid and can be used for this study.

Hypothesis Testing Analysis

To find out the influence between independent variables namely professional ethics (X1) and emotional intelligence (X2) on the dependent variable namely auditor performance (Y), multiple linear regression analysis method is used. The results of processing multiple linear regression data that form the basis of the formation of this research model using SPSS are shown in the following test:

T test

Table 11. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	7,352	2,610		2,817	,008
	X1	,184	,057	,310	3,245	,003
	X2	,320	,044	,699	7,305	,000

a. Dependent Variable: Y

Source: SPSS Data Processing Version 24

Based on table 4.19 we can get the following regression equation:

$$Y = 7,352 + 0,184X1 + 0,320X2 + e$$

Where:

Y: Auditor Performance

A: Constant Coefficients

X1: Professional Ethics

X2: Emotional Intelligence

e: Error

Based on table 4.19 above it is also known the results of testing the regression coefficients individually or partially by testing as follows:

Testing of Constants Seeing the constants above, it can be explained, if an auditor does not have emotional intelligence and professional ethics, the auditor's performance still has a value of 1,225. Testing (Sig) table 4.19 coefficients of professional ethics (H2). Given the significant value of professional ethics (X1) above 0.001 which is smaller than 5% (0.05), H2 is accepted and H0 is rejected so it can be concluded that professional ethics have a partially significant effect on the performance of auditors at the Public Accountant Office in Pasar Minggu District , South Jakarta.

The results of this study indicate that the importance of professional ethics for the auditors in carrying out their duties as a guide to the rules of professional behavior. Testing (Sig) table 4.19 emotional intelligence coefficient (H3) Given the significant value of emotional intelligence (X2) above 0,000 which is smaller than 5% (0.05), H3 is accepted and H0 is rejected so it can be concluded that emotional intelligence has a partially significant effect on the performance of auditors at the Public Accountant Office in Pasar Minggu District , South Jakarta.

In this study the performance of public accounting firms will run well if the use of emotions effectively and well in controlling emotions such as knowing one's own emotions, managing one's own emotions, motivating yourself, getting to know the emotions of others and good quality of communication will be able to help the auditor when faced with pressures or demands exerted by the roles held by the auditor in achieving performance.

F test

Table 12. Anova

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	265,505	2	132,753	41,644	,000 ^b
Residual	111,574	35	3,188		
Total	377,079	37			

Source: SPSS Data Processing Version 24

The F test is used to test whether the independent variables simultaneously or jointly have a significant effect on the dependent variable. The independent variable namely emotional intelligence and professional ethics can be said to simultaneously have a significant effect on the dependent variable of auditor performance if the significant value (a) = 0.05.

Table 12 above shows the calculated F value of 41,644 with a significant level of 0,000. Because the significant probability is much smaller by 5% (0.05), H3 is accepted and H0 is rejected. Regression models can be used to predict Auditor Performance or it can be said that the variables of professional ethics and emotional intelligence together or simultaneously have a significant effect on the dependent variable of auditor performance. This proves that the effective use of emotions and acting according to the code of ethics can produce good performance in accordance with the results to be achieved.

Determination Coefficient Test (R2)

Table 13. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,839 ^a	,704	,687	1,785

Source: SPSS Data Processing Version 24

From the results of the determination test in table 4.21 it is known that the coefficient of determination (adjusted R square) obtained by 68.7% variation in auditor performance can be explained by emotional intelligence and professional ethics. While the remaining 31.3% auditor performance is influenced by other variables outside the variables not used in this study. The adjusted R square value of 0.687 means it is far from the number one, so it can be concluded that the independent variables, namely professional ethics and emotional intelligence, contribute significantly to the dependent variable, namely the auditor's performance at the public accounting firm in Pasar Minggu District, South Jakarta.

Discussion

The analysis of the hypothetical calculation data above attempts to solve the problem through a statistical approach. Discussion of research results refers to the problems and reviews that have been set, namely:

Professional Ethics and Emotional Intelligence Simultaneously Influence the Auditor's Performance

The results of the third hypothesis (H3) in this study indicate that emotional intelligence and professional ethics together (simultaneously) significantly influence the performance of auditors at the Public Accountant Office in Pasar Minggu sub-district, South Jakarta. These results can be seen the calculated F value of 41,644 with a significant level of 0,000. Because the significant probability is much smaller 5% (0.05) obtained from the results of the regression analysis and the terminated coefficient (R²) or adjusted R Square of 0.687 or 68.7% auditor performance variables that can be explained by variables of professional ethics and emotional intelligence, while the remaining 31.3% is explained by other variables not included in this study or together the variables of professional ethics and emotional intelligence can explain the auditor performance variable of 68.7%. Thus, from the results of this study it can be concluded that Professional Ethics and emotional intelligence are very important for an auditor as a guide in carrying out audit tasks so as to produce outstanding performance.

Professional Ethics Significantly Influence the Auditor's Performance

The results of the second hypothesis (H2) indicate that the variable of professional ethics partially has a significant effect on the performance of auditors at the Public Accountant Office in Pasar Minggu District, South Jakarta, because the probability value of professional ethics of 0.001 is smaller than the significant level of 5% (0.05). Without professional ethics, accounting will not exist because the accounting function is a provider of information for business decision making processes by business people, therefore professional ethics is very important to apply

Emotional Intelligence Significantly Influences Auditor Performance

The results of the first hypothesis (H2) indicate that the emotional intelligence variable significantly influences the performance of auditors at the Public Accounting Firm in Pasar Minggu District, South Jakarta, because the probability value of emotional intelligence of 0,000 is smaller than 5% (0.05). Thus, from the results of this study it can be concluded that emotional intelligence can make an auditor have a certain capacity to progress and improve themselves in the context of life. Honest and constructive self-criticism needs to be done continuously in order to produce outstanding performance

5. Conclusion

This study aims to obtain evidence of the influence of Professional Ethics and emotional intelligence on auditor performance at the Public Accountant Office in Pasar Minggu District, South Jakarta, the following conclusions can be drawn, Based on Adjusted R² or adjusted coefficient of determination of auditor performance variables can be explained by both independent variable, namely Professional Ethics and Emotional Intelligence by 71%, while the remaining 29% is explained by other variables not included in this study. Based on the results of the multiple regression test that is the F test results, professional ethics and emotional intelligence simultaneously have a significant effect on the performance of auditors at the Public Accounting Firm in Pasar Minggu District, South Jakarta, indicated by a probability value of 0,000 less than a significant level of 5% (0,05). Based on the results of the t test of Professional Ethics partially significant effect on the performance of auditors at the Public Accounting Firm in Pasar Minggu District, South Jakarta, indicated by a probability value of 0.001 smaller than a significant level of 5% (0.05). With professional ethics in the form of responsibility, integrity, objectivity, personality, and the implementation of a code of ethics can produce outstanding performance. Based on the results of the t test emotional intelligence partially significant effect on the performance of auditors at the Public Accounting Firm in Pasar Minggu District, South Jakarta, indicated by a probability value of 0,000 is smaller than a significant

level of 5% (0.05). With emotional intelligence in the form of the ability to recognize emotions, manage emotions, motivate yourself, recognize the emotions of others, foster relationships and the quality of communication that is applied can affect the increase in auditor performance.

There are several things that the author can suggest related to this research, with the hope that in the next research related to public accountants, it will be better. The suggestions are as follows, Researchers should be able to know the busy and free schedule of public accountants (auditors) so that they can answer the questionnaire appropriately and consider the vulnerable time given to respondents to fill out the questionnaire. In order to increase the number of research respondents and distributed questionnaires more. This can be done by confirming the willingness of the Public Accounting Firm to be carried out as an object of research. In order to be able to add other variables that support the improvement of auditor performance, also develop research areas outside the city of South Jakarta to increase the level of research generalization. In order to get better research results, it should be differentiated according to job level because the performance results will certainly be different

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The Influence of Organizational Communication Toward Employee Performance in PT. Pos Indonesia East Jakarta Branch

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Abstract

This study aims to prove the effect of organizational communication on employee performance at PT. POS INDONESIA East Jakarta Branch. The method in this study is a quantitative method by taking a sample of 35 respondents. Testing the hypothesis in the study using a simple linear regression analysis. Based on the test results obtained that H_a is accepted which means there is a influence between Organizational Communication and Employee Performance at PT. POS INDONESIA East Jakarta Branch, the magnitude of the influence of Organizational Communication on Employee Performance is very strong at 0.837. The coefficient of determination (r^2) in this study shows that organizational communication has an influence of .700 or 70% on employee performance. The results of this study indicate that the independent and dependent variables have a significant and positive effect between organizational communication and employee performance. The higher the organizational communication, the higher the resulting performance, with a linear regression equation $Y = 6.116 + 0.841 (X)$.

Keywords: Organizational Communication, Employee Performance

1. Introduction

Institutions that have quality Human Resources (HR) are one way for an organization to be able to maintain the survival of its organization, because it will facilitate an organization in achieving its desired goals. In addition to quality Human Resources (HR), communication within an organization is also the main thing that is no less important in achieving organizational goals.

Good communication between superiors and subordinates, subordinates and superiors, and between subordinates and subordinates in the institution is very influential in the creation of increased employee productivity

In carrying out their work, employees will not be separated from communication with fellow colleagues, communication with superiors and communication with subordinates. Good communication can be the right tool in improving employee performance. Through communication, employees can ask guidance from superiors regarding work performance. Organizational communication in a subjective perspective is the organizing behavior that occurs and how those involved in the process transact and give meaning to what is happening. In this perspective the emphasis is on the process of creating meaning for interactions that create, maintain, and change organizations. Whereas in the objective definition is the message handling activities contained within an organizational boundary. In this perspective what is more emphasized is that in communication as a tool that allows people to adapt to their environment.

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In addition to communication within the organization, employees are inseparable from the motivation that drives a person to carry out an activity to get the best results. Therefore it is not surprising that employees who have high work motivation usually have high performance as well. For this reason, employee work motivation needs to be raised so that employees can produce the best performance. Antoni (2006) argues that giving encouragement as a form of motivation, it is important to do to increase employee enthusiasm so that employees can achieve the desired results by management.

2. Literature Review

Internal communication as a form to increase employee motivation. Communication Internal communication carried out in the form of downward communication is very important to provide encouragement, direction and appreciation from the leader to his subordinates so that the needs of employees in the form of treatment and appreciation are met and are expected to increase employee motivation. Internal communication as a form to increase employee motivation. Internal communication carried out in the form of downward communication is very important to provide encouragement, direction and appreciation from the leader to his subordinates so that the needs of employees in the form of treatment and appreciation are met and are expected to increase employee motivation. In the view of Masmuh (2010) the mission of the organization must be communicated to the members so that they can recognize the goals of the organization. Internal communication as a form to improve motivation employee. Internal communication carried out in the form of downward communication is very important to provide encouragement, direction and appreciation from the leader to his subordinates so that the needs of employees in the form of treatment and appreciation are met and are expected to increase employee motivation Communication is the basis of organizational movement and is seen in daily activities . Communication becomes an important point because all the planning and organizing processes in an organization cannot be carried out properly without good communication.

This is due to convey the purpose of the organization to all employees is through communication. In an organization every time there is a process of delivering information. If within the institution cannot process information delivery effectively, the possibility of communication can be distorted or jammed, and employees will start to misunderstand one another. As stated by several experts the following Communication is the process of delivering a message by the communicator to the communicant through the media that has a certain effect, Effendy (2011).

Further stated by Mangkunegara (2013), Communication can be interpreted as the process of transferring information, ideas, and understanding from one person to another in the hope that the other person can interpret it in accordance with the intended purpose.

In his book Effendy (2002), explains that communication is the process of delivering a message in the form of a meaningful symbol as thoughts and feelings in the form of ideas, information, beliefs, hopes, appeals, and as a guide made by someone to others, both directly in person. or indirectly through the media, with the aim of changing attitudes, views or behavior.

In terminology, communication is the process of delivering a statement by one person to another person. From this understanding, it is clear that communication involves a number of people where someone states something to someone else. The intended communication here is human communication or in foreign languages human communication which is often also called social communication or social communication. Human communication as an abbreviation of communication between people is called social communication or social communication because it is only in people with social communication can occur. Society is formed from at least two people who are interconnected with communication as its interlacing.

According to Effendy (2002), communication functions to convey information (to inform), educate (to educate), entertain (to entertain), and influence (to influence). For communication to be effective, the communicator must know which audience will be targeted and what he wants

Organizational Communication

Organizational communication in general is discussing the structure and function of human relations organizations, communication and organizing processes and organizational culture. In organizational communication is given a limit as the flow of messages in a network whose relationship characteristics are interdependent with each other covering the flow of vertical and horizontal communication.

According to Thoha (2000) communication is as a process of delivery / news carried out by someone and the receipt of the news by other people or small groups of people, with an immediate result and feedback. Handoko (2000) states that: "Communication is the process of transferring understanding in the form of ideas or information from one person to another. The transfer of understanding involves more than the words used in conversation, but also facial expressions, intonation, vocal drop points and so on. "Davis in Mangkunegara (2001) emphasizes that communication is the transfer of information and understanding from one person to another. Rogers and Rogers in Abizar (1998) state that an organization is a stable system of individuals working together to achieve a common goal, through a hierarchy of levels and division of labor.

The factors included in organizational communication that can influence and increase the effectiveness and efficiency of work, according to Gondokusumo (1995) are as follows:

1. Interpersonal relations.
2. Regulations
3. Feedback
4. Instructions / orders
5. Coordination

The indicators used in this study relating to organizational communication are in accordance with the opinions (Veithzal Rivai 2003), namely:

1. Vertical communication down
2. Vertical communication upwards
3. Diagonal communication
4. Horizontal communication

Failure to communicate often occurs because of many obstacles. One obstacle arising from the human element involved in it is due to different perceptions. Where in perception there is a tendency to inhibit new information, especially if the information is contrary to what is believed. Perception is essentially a cognitive process experienced by everyone in using information about their environment, through vision, hearing, appreciation, feeling and smell. According to Robbins and Judge cited by Wibowo (2013) several factors that become obstacles in communication are filtering, selective perception, information overload, emotions, language, silence, communication apperception, gender differences and politically correct communication.

Meanwhile according to Kreitner and Kinicki quoted by Wibowo (2013) states that communication barriers consist of personal barriers, physical barriers and Semantic Barriers.

Employee Performance

Performance is a result of someone's work in doing their work. The work can be in the form of good work or bad work. So, from that performance is needed in a company, because with this performance will be known how far the ability of employees to carry out the tasks assigned to him. According to Mangkunegara (2005) where it is stated that Performance (work performance) is the work of quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given to him.

According to Gibson stated that Performance is an organizational behavior that is directly related to the production of goods or the delivery of services. According to Rivai stated that performance is the result or overall level of success of a person during a certain period in carrying out the task compared to various possibilities, such as work standards, targets or targets or criteria that have been determined in advance have been agreed upon. According to Rivai (2014) said that performance is a real behavior that is displayed every person as a work achievement generated by employees in accordance with their role in the company. Based on the understanding according to the experts above, the writer can draw the conclusion that performance is the level of success of an employee in carrying out a job given to him.

According to Timple in Mangkunegara (2005) performance factors consist of two factors, namely:

1. Internal factors related to one's traits such as good performance due to having high ability and hard work type.
2. External factors related to the environment such as the behavior, attitudes and actions of co-workers, subordinates or leaders, work facilities and organizational climate.

Meanwhile, according to Sutermeister in (Priansa, 2017) states that the factors that affect employees consist of motivation, ability, knowledge, expertise, education, experience, training, interests, personality attitudes, physical conditions and physiological needs, social needs, and needs selfish.

According to Noe, Premeaux in (Priansa, 2017) states that performance measurements can be carried out using the following dimensions:

1. Quantity of work (quantity of work); relating to the volume of work and work productivity produced by employees within a certain period.
2. Quality of work (quality of work); relating to the consideration of accuracy, precision, neatness, and completeness in handling tasks in the company.
3. Independence (dependability); with regard to considering the degree of ability of employees to work and carry out tasks independently by minimizing the help of others. Independence also illustrates the depth of commitment that employees have.
4. Initiative (initiative); with respect to considerations of independence, flexibility of thought, and willingness to accept responsibility.
5. Adaptability; with regard to the ability to adapt, consider the ability to react to changing needs and conditions.
6. Cooperation (cooperation); relating to consideration of the ability to work together, and with others. Are assignments, include overtime with all my heart.

According to Schuler and Jackson in (Priansa, 2017) mentions three criteria related to performance, namely:

1. Nature

Criteria based on the nature of focusing on the personal characteristics of an employee.

Loyalty, reliability, communication skills, and leadership skills are qualities that are often assessed during the assessment process.

2. Behavior

Behavioral criteria are focused on the way work is done. This criterion is very important for jobs that require personal relationships between employees.

3. Results

The criteria regarding results are increasingly popular as international productivity and competitiveness are increasingly emphasized. This criterion focuses on what has been achieved or produced rather than how something was achieved or produced.

3. Methods

Basic Operational Concepts and Calculations

The operational variable lattice that the author uses to compile a list of questionnaire questions in this study is illustrated in the following dimension and indicator table:

Table 1. Variable Operational Grating X

Variable	Dimension	Indicator	Item
Organizational Communication (X)	Communication subject	1. Verbal communication skills	1,2
		2. Non-verbal communication skills	
	Encoding / decoding	The ability to deliver messages	3
	Communication Channels	1. Availability of communication media	4
		2. Conformity with communication media	5,
	Feedback	Form of Response	6
		Quality of response	7,
	Noise	Physical Disorders	8
Psychological disorder		9	
Semantic Disorders		10	

Source: Noe, Premeaux (Priansa, 2017)

Table 2. Employee Performance Operational Grating (Y)

Variable	Dimension	Indicator	Item
Employee Performance (Y)	Job Quantity	The volume of work and the productivity of work produced	1
	Quality of work	Consideration of accuracy, precision, neatness, and completeness in handling tasks	2,3
		Independence	Consideration of the degree of ability of employees
	Initiative	Consideration of independence to accept responsibility	5,6
	Adaptability	Ability to adapt	7,8
	Cooperation	Ability to work together	9,10

Source: Noe, Premeaux (Priansa, 2017)

Test Research Instrument

1. Test Validity

According to Priyatno (2014) "The item validity test is used to find out how carefully an item is measuring its object". Items are said to be valid if there is a correlation with the total score. Testing the validity of the items in SPSS uses two methods of analysis, namely the Pearson correlation or corrected item total correlation. Item validity testing techniques with Pearson correlation is done by correlating item scores with total item scores, then significance testing is performed with the r table criteria at the 0.05 significance level with a 2-tailed test. If the value is positive and r arithmetic $\geq r$ table, then the item can be declared valid (and vice versa).

2. Reliability Test

Reliability test according to Priyatno (2014), namely "The reliability test is used to determine the constancy or consistency of measuring instruments that usually use questionnaires". The method that is often used in research to measure the scale of stretches is Cronbach Alpha. Reliability test is a continuation of the validity test where the items that enter the test are valid items only.

Table 3. Cronbach's Alpha Scale

Alpha Cronbach's Value	Information
0.00-0.20	Not Reliable
0.21-0.40	Less reliable
0.41-0.60	Reliable
0.61-0.80	Reliable
0.81-1.00	Very reliable

Source: Sujianto (2009)

Basic Concepts of Calculation

1. Population and Samples

Population according to Sugiono (2016) is a generalization area consisting of: objects / subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn.

The sample according to Sugiono (2016) is part of the number and characteristics possessed by the population. If the population is large, and researchers do not study everything in the population, for example due to limited funds, manpower and time, then researchers can use samples taken from that population. What is learned from the sample, the conclusion can be applied to the population. For that the sample taken from the population must be truly representative (representative).

2. Likert Scale

Likert scale is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena.

Table 4. Likert Scale

Symbol	Description	Score
SA	Strongly agree	5
A	Agree	4
D	Doubtful	3
D	Disagree	2

SD	Strongly Disagree	1
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Source: Sugiono (2016)

3. Correlation Coefficient Test

Correlation technique according to Sugiono (2016) is a number that shows the direction and strength of the relationship between two or more variables. The direction is expressed in the form of a positive or negative relationship, while the strength of the relationship is expressed in the magnitude of the correlation coefficient. Correlation technique is used to find a relationship and prove the hypothesis of a relationship between two variables if the data of the two variables are in the form of intervals or ratios, and the source of data for those or more variables is the same.

Table 5. Guidelines for Providing Interpretation of Correlation Coefficients

Coefficient Interval	Relationship Level
0.00-0.19	Very low
0.20-0.399	Low
0.40-0.599	Average
0.60-0.799	Strong
0.80-1.000	Very strong

Source: Sugiyono (2016)

4. Determination Coefficient Test

According to Siregar (2015) is a number that states or is used to determine the contribution or contribution made by a variable or more X (free) to the Y variable (bound).

5. Regression Coefficient Test

Regression analysis according to Sugiono (2016) is used to predict how far the change in the value of the defenden, if the value of the independent variable is manipulated / changed or increased. The benefit of the results of the regression analysis is to form a decision whether the rise and fall of the dependent variable can be done through increasing the independent variable or not.

Formula:

$$Y = a + bx$$

This type of research is a quantitative study using an explanatory format with the help of SPSS 24 in processing research data. The explanatory format is intended to describe a generalization or explain the relationship of one variable with another variable, because the explanatory research uses a hypothesis and tests the hypothesis then Bungin (2005) inferential statistics is used. In this study a sample of 35 staff members of PT. Pos Indonesia East Jakarta Branch.

According to Sugiyono (2015) Population is a generalization area consisting of subjects / subjects that have the qualities and characteristics determined by researchers to be studied and then drawn conclusions. According to Sugiyono (2009) Saturated sample is a sampling technique when all members of the population are used as samples. Saturated sampling is used if the population is relatively small or used if you want to do general research with very little error. Another term for saturated samples is the census, where all members of the population are sampled. For the sample, the author uses a saturated sample with an error rate of 5%. In this study also tested related to the validity test, reliability test, correlation coefficient, coefficient of determination, and linear regression analysis.

Hypothesis:

Ho: There is no influence between Organizational Communication and Employee Performance at PT. POS INDONESIA East Jakara Branch

Ha: There is an influence between Organizational Communication on Employee Performance at PT.POS INDONESIA East Jakarta Branch

If

Significance > 0.005 then Ho is accepted

Significance < 0.005 then Ha is accepted

4. Results and Discussion

Test Research Instrument

1. Test the Validity of the Instrument

Based on the results of calculations using SPSS 26 that the r table shows a significant level value of 5% and $N = 35 - 2 = 33$ then there is the value of r table is 0.3338. Because ($r_{count} > r_{table}$) for an error rate of 5%, it can be concluded that the Organizational Communication variable (X) and Employee Performance Variable (Y) are valid and worthy of overall use.

2. Test Instrument Reliability

Organizational Communication Reliability Test Results (X) and employee performance variables (Y), can be explained in the following table:

Table 6. Organizational Communication Reability Test Results (X)

Reliability Statistics	
Cronbach's Alpha	N of Items
,885	10

Table 7. Employee Performance Reliability Test Results (Y)

Reliability Statistics	
Cronbach's Alpha	N of Items
,913	10

The output produced by the Alpha Cronbach value on the Organizational Communication variable (X) is 0.885, the employee performance variable (Y) is 0.913, therefore the value is greater than 0.81, so it can be said to be very reliable.

Analysis of Organizational Communication Against Employee Performance

To find out how big is the relationship between Organizational Communication on employee performance at PT POS INDONESIAI East Jakarta Branch Following is the correlation coefficient test table:

Table 8. Correlation Coefficient Test

		Correlations	
		Organizational Communication	Employee Performance
Organizational Communication	Pearson Correlation	1	,837**
	Sig. (2-tailed)		,000
	N	35	35
Employee Performance	Pearson Correlation	,837**	1
	Sig. (2-tailed)	,000	
	N	35	35

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

Based on the correlation coefficient table it can be seen that the significance value is 0.000, if the significance value <0.005 then Ha is accepted, the conclusion is there is an influence Organizational Communication on Employee Performance whose value is 0.914, can be interpreted the relationship Organizational Communication and performance has a very strong relationship and unidirectional because of positive value.

Determination Coefficient Test

To determine the effect of Organizational Communication on employee performance at PT POS INDONESIA, East Jakarta Branch, the determination coefficient test is used, below is the determination coefficient test results table.

Table. 9 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,837 ^a	,700	,691	2,442

a. Predictors: (Constant), Organizational Communication

Based on the test table the coefficient of determination can be seen that the R Square value of 0.700 or 70.0% means that employee performance is affected by Organizational Communication and the remaining 30.0% is influenced by other factors outside of research, such as motivation, ability, and education.

Regression Equation Test

To predict the extent of changes in the value of the employee performance variable (Y), if the independent value of the Organizational Communication variable (X) is manipulated / changed or increased. Here are the results of the regression equation:

Table 10. Regression Equation Test

Model	Unstandardized Coefficients ^a		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1	(Constant)	6,117	4,152		
	Organizational Communication	,841	,096	,837	8,775

a. Dependent Variable: Employee Performance

This shows that a = 6,117 means that if X = 0 or without Organizational Communication the employee's performance is 6.117. b = 0.841 means that if X increases by 1 point or every increase in Organizational Communication will increase employee performance by 0841. And this shows that there is a positive or direct effect between Organizational Communication on employee performance at PT. Pos Indonesia East Jakarta Branch.

5. Conclusion

There is an effect of Organizational Communication on Employee Performance seen from the results of its significance which is smaller than 0,000. There is a strong relationship between Organizational Communication with Kinejra employees whose value is 0.837. As for the effect of organizational communication on performance, this can be seen from the calculation of the determination coefficient of 0.700 or 70%, while the remaining 30% is influenced by other factors. As for the influence between discipline and performance, this can be seen from the results of the calculation of the regression equation where $Y = 6.116 + 0.841 (X)$.

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The Effect of Easy Perception and Website Quality on Purchase Decisions in Marketplace Tokopedia

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Abstract

This research was conducted by conducting a review on the Tokopedia website, regarding the effect of perceived ease and quality of the website on purchasing decisions both partially and simultaneously, by distributing questionnaires online via email, the population in this study were all users of the Tokopedia site. Probability Sampling is purposive sampling, the criteria of purposive sampling in this study are willing and have time to fill out questionnaires and have transacted with the Tokopedia web. in this study disseminating to 100 respondents via email, but only 85 respondents sent back and completed the questionnaire, the data collected was further processed using SPSS software. The results showed the perception of ease and quality of the website had a significant effect on purchasing decisions both partially and simultaneously. Therefore, Tokopedia management should further enhance the ease of tools in finding and transacting, including by making the system clear and easy to understand, it does not require much effort to interact with the website, it is easy to use and operate. Tokopedia management is also expected to further improve the quality of its website, by reducing time loading, navigation, information, order processing, friendliness of customer service, accuracy of product information and security and privacy in transactions.

Keywords: Ease Perception, Website Quality, Purchase Decision.

1. Introduction

The growth of the global economy and modern technology today is very rapid. The development of the global economy and modern technology has made life impacts increasingly practical, faster and more economical. It also changes people's behavior patterns which tend to demand prestige, comfort, price certainty, satisfying service and good quality products or services. It also then caused the modern industry to develop very quickly. Each industry tries to survive and compete by highlighting the advantages and uniqueness of each (Adjie and Semual, 2014), one way to achieve success in the era of globalization is to market products through electronic commerce (e-commerce), smart companies will not fight existing internet trends, but will seek to innovate to achieve and satisfy the needs of their customers through e-commerce.

E-commerce (electronic commerce) is a business process using an electronic network that connects companies, consumers, and the community in the exchange or sale of goods or services and information through electronic transactions (Fuady, 2015). E-commerce can also be interpreted as an activity to satisfy the desires and needs of customers and companies through activities or procurement online (Reedy and Jaidev, 2016). The success of the electronic trading system in Indonesia stems from the enthusiasm of people who want a practical shopping. If in the past distance and time were obstacles to the relationship between buyers and sellers, the existence of an online buying and selling

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system could make it easier for the public to purchase goods and services because they could be accessed anywhere without limited time. With the various benefits and flexibility offered, online shopping is now increasingly popular with Indonesians.

In online shopping, information search is an initial activity carried out by internet users. This information search is carried out to find out the desired product specifications, models and options, to the prices offered. However, not all information search results in shopping activities. Some just search for information online but still shop conventionally. Consumer buying interest, is one part of the components in consumer attitudes to consume a product.

It is quite influential on consumer buying interest in online shopping is ease of use. Research conducted by Ramayah and Ignatius (2010) and Sabbir (2013) shows that overall ease of use has a significant and positive effect on consumer buying interest. One of the advantages of online media is being able to provide several conveniences, one of which is to shop online. They are easier to choose, compare prices from one shop to another store, and buy products they like and need, whenever and wherever they are. One approach used to see the ease of a technology is the Technology Acceptance Model (TAM). TAM model that adapts the TRA (Theory of Reasoned Action) model. The fundamental difference between TRA and TRAM is the placement of attitudes from TRA, where TAM introduces two key variables, namely perceived usefulness and perceived ease of use which have central relevance for predicting user acceptance (Acceptance of IT) to technology. According to Davis et al. (1989) the technology acceptance model (TAM) has two external variables, one of which is the perception of ease of use. Perceived ease of use is defined as the degree to which users believe that technology or systems can be used easily and free of problems. The results of research conducted by Liu et al. (2008) found that the satisfaction felt by consumers is when customers are easy to transact or make purchases online, so that it will increase consumers' intention to make further purchases using online media. The results of research conducted by Wahyudi (2011) found that when the usefulness of a technology perceived by consumers increases, the intention of consumers to want to use the technology will also increase significantly.

Alhasanah et al (2014) stated that supporting factors of e-commerce one of them is the website. Syahnaz and Wahyono (2016) by quoting Suryani stated that a quality website is in its design to facilitate interaction with consumers. attractive appearance design is also an important attraction that will influence purchases via the internet. In the long run, the competitiveness of most companies depends on the company's ability to innovate, which is to provide customers with new goods and services continuously. Syahnaz and Wahyono (2016) mean that website quality is a place where consumers can get information easily, both information about products or services according to needs. Website quality is a major factor in running an online business. A quality website is a website that is accessed easily, provides complete information, and has an attractive design. Quality of service as part of a service marketing strategy that has a large role for the success of the company. The existence of good service quality will create satisfaction for consumers, the quality of the website as an attribute that is beneficial to consumers by providing a variety of menu choices (Yuriansyah, 2013).

Research Ganguly, et al (2010) states that information design, visual design, navigation design has a positive effect on buying interest through trust. The quality of websites from online stores is very instrumental in building consumer confidence. According to Siagian & Cahyono (2014) states that the quality of the website influences trust. The higher the quality of the online store website, the more consumers will trust the online store.

Based on the background description, this research is interested in researching about "The Effect of Perception of Ease and Quality of Website on Purchases in Tokopedia Marketplace".

2. Literature Review

Purchase Decision

According to Setiadi (2003) consumer decision making is an integration process that combines knowledge to evaluate two or more alternative behaviors and choose one of them. A process of making a purchase does not only end with a purchase transaction but is also followed by a stage of post-purchase behavior (especially in broad decision making). In this stage the consumer feels a certain level of satisfaction or dissatisfaction that will affect the next behavior. If the consumer is satisfied, he will show a great opportunity to make a repeat purchase or buy another product at the same company in the future. Every satisfied customer is likely to state good things about the product and the company concerned to others (Kotler & Keller, 2016).

Consumers in deciding to purchase a product, there are two main interests that he considers, namely (1) his decision on the availability and usefulness of a product. Consumers will decide to buy a product, if the product offered is available and beneficial for him. (2) Decisions on the relationship of products or services, consumers will decide to buy a product if the product has a relationship with what consumers want. Solomon (2004) adds that in limited decision-making consumers do not use information retrieval externally and use limited shopping time and product selection is influenced by what is displayed at the store when making a purchase. Decision making in buying is influenced by several factors. The decision-making process of buying consumers can be influenced by various factors, both individual / internal and those originating from the environment / external.

Perception of Ease

Perception can be defined as a process taken by individuals to organize and interpret their sense impressions to give meaning to their environment. Each individual has a different perception depending on the impression they get from their senses (Robbins, 2013). Factors affecting individual perception are the perceiver (perceiver), the object perceived, or the situation in which the perception is carried out. Ease means ease without difficulty or being released from difficulties or not having to try hard. Thus, the perception of convenience refers to the individual's belief that the information technology system to be used is not inconvenient or does not require a great effort when used.

Davis (1989) defines perceived ease of use as a belief in ease of use, namely the level of user confidence that the technology or system can be used easily and free from problems. The intensity of use and interaction between users with the system can also show ease of use. Ease of use (ease of use) is defined as the extent to which someone believes that using a technology will be free from effort (Jogiyanto, 2007).

According to Amijaya (2010) this perception of convenience will have an impact on behavior, that is, the higher a person's perception of the ease of using the system, the higher the level of information technology utilization. Kusuma and Susilowati (2007) revealed that the intensity of use and interaction between users and the system can also show ease of use. Perceived ease is the degree to which a person believes that technology is easy to understand (Davis, 1989). Venkatesh and Davis (2000) divide the dimensions of Ease Perception into the following:

- a. The interaction of individuals with the system is clear and easy to understand (clear and understandable).
- b. It doesn't take much effort to interact with the system (does not require a lot of mental effort).
- c. Easy to use system.
- d. Easy to operate the system in accordance with what individuals want to do (easy to get the system to do what he / she wants to do).

The context of perceived ease of use of online shop means that customers believe that online shop media transactions are easy to understand. Perceived convenience will reduce the effort (both time and energy) of the customer in learning the ins and outs to transact through an online shop. Thus, if the online shop service is perceived as easy to use by users, the service will often be used. The more commonly used system shows that the system is easy to operate and easier to use by the user.

Website Quality

Website quality is defined as "the evaluation of website users who can meet the needs of users and reflect the advantages and reliability of the website" Website quality can also be interpreted as "the level of trust for users or consumers in online transactions" (Chang & Chen, 2008). Website quality can be used as a measure in differentiating one brand from another website brand, and that difference is what makes an important factor for the success of a website for online businesses (Wen-Chin et al, 2016).

According to Siagian & Cahyono (2014) website quality includes 3 things, namely "information quality, interaction and service quality, e-commerce, as well as marketing and usability of interaction between humans and computers". Website quality is important because it reflects the clarity of a display that is needed by consumers in finding the needs of a product on the website (Chang & Chen, 2008).

In the research of Kim & Lennon, (2013) explained that the quality of the website includes 4 dimensions, namely design, customer service, fulfillment / reliability, and security and privacy.

- a. Design is defined as an element for interaction between consumers and the website, such as navigation, information and order processes, online shop design can increase the desires and interests of internet users.
- b. Customer service is defined as how the website can respond to consumer desires.
- c. Fulfillment and reliability are interpreted as a representation of the accuracy of product information on the website with the quality of products that have been received by consumers.
- d. Security and privacy are defined as how a website can provide security in the transaction process as well as the privacy of buyer / consumer information

According to a study conducted by Gregg & Walczak (2010), attributes in website quality include information quality, ease-of-use, usability, aesthetics, and emotional approach. According to Chen & Dhillon, (2003), the characteristics of a good website include "liking, functionality, usability, efficiency, reliability, portability, integrity, privacy and security". The attributes in the quality of the website have proven to significantly influence trust in online stores.

3. Methods

This research was carried out by conducting a review on the Tokopedia website, by distributing questionnaires online via email, so that the research was carried out in various locations where the respondents were. According to Sugiyono (2016) the population is a generalization area consisting of: objects / subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions. So, the population is not only people, but also objects and other natural objects. The population is also not just existing in the object / subject studied but includes all the characteristics / properties possessed by the subject or object under study. The population in this study are all Tokopedia site users.

This study uses the Non-Probability Sampling method, which is purposive sampling, according to Sugiyono (2016). Purposive Sampling is taking sample members from the population by taking into account certain criteria, namely being willing and having time to fill out questionnaires and having transacted with the Tokopedia web. According to Sugiyono (2016) the sample is part of the

number and characteristics possessed by the population; samples taken from the population must be truly representative (representative). In this study distributed to 100 respondents via email, but only 85 respondents sent back and filled out the questionnaire.

The analytical method used is descriptive analysis method and multiple regression. Descriptive analysis is a method relating to the collection and presentation of a group of data so as to provide useful information (Sugiyono, 2016). Descriptive analysis only provides information about the data held and is not at all interesting inferential or conclusions about the larger main group. The information that can be obtained in this descriptive analysis can be arranged in the form of tables, diagrams, or graphs, while the method of multiple linear regression analysis according to Sugiyono (2016) is the analysis used by researchers, if they intend to predict how the condition (ups and downs) of the dependent variable (criterion) if two or more independent variables experience a change (up and down). Multiple linear regression formula:

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

Information:

Y: Purchase Decision

a: Constants

b1, b2.: Regression coefficient

X1: Perception of Ease

X2: Website Quality

4. Results and Discussion

Test Validity and Reliability

Validity is a measure that shows the levels of validity or validity of an instrument. A valid or valid instrument has high validity. An instrument is said to be valid if it is able to measure what is desired in the questionnaire question. Reliability testing was performed through the Cronbach alpha (α) statistical test. A variable is said to be reliable if it gets a Cronbach alpha value > 0.60 (Sugiyono, 2016).

The validity test of 30 respondents is an initial procedure so that the data obtained is feasible for further testing, the test results can be seen in the following table:

Table 1. Validity Test Results

Purchase Decision Variable			
Question Number	r count	r table	Information
1	0,859	0,361	Valid
2	0,544	0,361	Valid
3	0,817	0,361	Valid
4	0,489	0,361	Valid
5	0,549	0,361	Valid
6	0,814	0,361	Valid
7	0,570	0,361	Valid
8	0,846	0,361	Valid
9	0,677	0,361	Valid
10	0,818	0,361	Valid

11	0,736	0,361	Valid
12	0,568	0,361	Valid
13	0,638	0,361	Valid
Ease Variable Perception			
Question Number	r count	r table	Information
1	0,441	0,361	Valid
2	0,678	0,361	Valid
3	0,630	0,361	Valid
4	0,678	0,361	Valid
5	0,884	0,361	Valid
6	0,855	0,361	Valid
7	0,750	0,361	Valid
8	0,591	0,361	Valid
9	0,665	0,361	Valid
10	0,608	0,361	Valid
11	0,642	0,361	Valid
12	0,765	0,361	Valid
13	0,752	0,361	Valid
14	0,501	0,361	Valid
15	0,626	0,361	Valid
Website Quality Variable			
Question Number	r count	r table	Information
1	0,667	0,361	Valid
2	0,587	0,361	Valid
3	0,442	0,361	Valid
4	0,529	0,361	Valid
5	0,427	0,361	Valid
6	0,654	0,361	Valid
7	0,607	0,361	Valid
8	0,645	0,361	Valid
9	0,653	0,361	Valid
10	0,587	0,361	Valid
11	0,713	0,361	Valid
12	0,636	0,361	Valid
13	0,448	0,361	Valid
14	0,646	0,361	Valid

Source: Data Processed (2020)

Based on the results of data processing in the table above, all variable items in this study are valid, so all of them are included in further testing.

The reliability test of 30 respondents is an initial procedure so that the data obtained is feasible for further testing, the results of the test can be seen in the following table:

Table 2. Reliability Test Results

Reliability Statistics			
Variable	Cronbach's Alpha	N of Items	Information
Buying decision	,930	13	Reliable
Ease Perception	,932	15	Reliable
Website Quality	,883	14	Reliable

Source: Data Processed (2020)

Based on the results of data processing, this research questionnaire is reliable, because it has a Cronbach's Alpha value greater than 0.6.

Descriptive Statistics

Descriptive statistics presented from the results of this study aim to provide a general description of the distribution of data obtained in the field.

Table 3. Descriptive Statistics of Purchasing Decision Variables Statistics

Buying Decision		
N	Valid	85
	Missing	0
Mean		53,39
Median		55,00
Mode		57
Std. Deviation		5,514
Minimum		33
Maximum		64
Sum		4538

Based on the table above, the score of respondents 'Purchase Decision Variables obtained from respondents has an average of 53.39 with a standard deviation of 5.514, a median of 55 and a 57 mode. Purchase Decision Variables have 13 valid statements so that the average score of respondents' answers is 4.10 so that it is included in the high category.

Table 4. Descriptive Statistics of Ease Perception Variables Statistics

Ease Perception		
N	Valid	85
	Missing	0
Mean		61,31
Median		64,00
Mode		66
Std. Deviation		5,655
Minimum		46
Maximum		69
Sum		5211

Based on the table above, the score of Ease Perception Variables obtained from respondents has an average of 61.31 with a standard deviation of 5.65, a median of 64 and mode 66. Ease Perception Variable has 15 valid statements so that it has an average score of respondents' answers is 4.08 so it is included in the high category.

Table 5. Descriptive Statistics of Website Quality Variables Statistics

Website Quality		
N	Valid	85
	Missing	0
Mean		49,42
Median		50,00
Mode		49
Std. Deviation		4,468
Minimum		37
Maximum		59
Sum		4201

Based on the table above, the Website Quality variable score obtained from respondents has an average of 49.42 with a standard deviation of 4.46, a median of 50 and a mode of 49. The Website Quality Variable has 14 valid statements so that it has an average answer score of the respondent of 3.53 so that it falls into the medium category.

Classical Assumption Test

a. Normality test

Normality test can be defined as a method of determining data normality by measuring the comparison of empirical data with normally distributed data, theoretical data that has the same mean and standard deviation as empirical data is called normally distributed data. Normally distributed data is one of the parametric data requirements so that the data has empirical characteristics that represent the population. The normality test can be seen by observing the values in the following Kolgomorov Smirnov test:

Table 6. Normality Test with Kolgomorov-Smirnov One-Sample Kolmogorov-Smirnov Test

		Buying Decision	Ease Perception	Website Quality
N		85	85	85
Normal Parameters ^{a,b}	Mean	53,39	61,31	49,42
	Std. Deviation	5,514	5,655	4,468
Most Extreme Differences	Absolute	,168	,218	,133
	Positive	,119	,156	,059
	Negative	-,168	-,218	-,133
Kolmogorov-Smirnov Z		1,546	2,008	1,225
Asymp. Sig. (2-tailed)		,097	,081	,110

By looking at the Kolmogorov-Smirnov test results, the data distribution is included in the normal category, because the Asymp. Sig. (2-tailed) on all variables in the Kolmogorov-Smirnov test already above 0.05.

b. Multicollinearity Test

Multicollinearity test is used to find out whether there is a deviation of the classical assumption of multicollinearity, namely the existence of a linear relationship between independent variables or to make sure that one independent variable does not have a strong or high correlation with the other independent variables in a multiple regression model. The results of the multicollinearity test are as follows:

Table 7. Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
	(Constant)		
1	Ease Perception	,551	1,816
	Website Quality	,536	1,865

a. Dependent Variable: Buying Decision

In the table above, the VIF calculation results above the tolerance value > 0.1 and the VIF value < 10, so it can be concluded that there is no multicollinearity between independent variables.

c. Heteroskedasticity Test

This test is to see whether in a regression model there is a variance between the residuals in the series of observations to other observations. How this test is done by looking at the scatter plot graph, data analysis as follows:

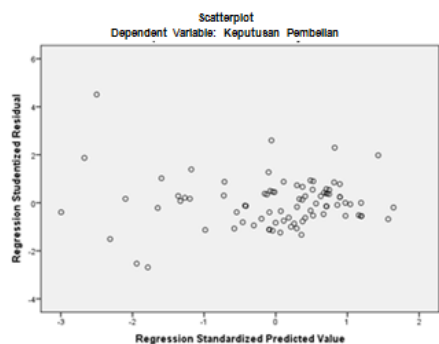


Figure 1. Heteroscedasticity Test Results

Multiple Regression Analysis

Following are the results of multiple regression tests in this study:

Table 8. Regression Coefficients Coefficients^a

Model		Unstandardized		Standardized	t	Sig.
		Coefficients				
		B	Std. Error	Beta		
	(Constant)	14,824	4,131		3,589	,001
1	Ease Perception	,182	,086	,224	2,115	,037
	Website Quality	,406	,084	,514	4,843	,000

a. Dependent Variable: Purchase Decision

From the results of data processing, we get the multiple regression equation as follows:

$$Y^{\wedge} = 14,824 + 0,182X_1 + 0,406 X_2$$

In table 8 the t test value shows that the perceived convenience variable has a Sig value of 0.037 smaller than 0.05 (Sig <0.05) so that it can be concluded that the perceived convenience variable has a significant influence on the purchase decision variable. Website quality variable has a Sig value of 0,000 smaller than 0.05 (Sig <0.05) so it can be concluded that the website quality variable has a significant influence on the purchase decision variable.

**Table 9. Test of Significance
Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,681 ^a	,464	,451	3,311	2,163

a. Predictors: (Constant), Ease Perception, Website Quality

b. Dependent Variable: Purchase Decision

In table 0, the ANOVA value (Test F) shows that the perceived ease and quality variables of the website have a significant influence on the purchase decision variable, which is indicated by the value of Fcount = 35.465, greater than Ftable = 8.5598 (35.465 > 8.5598) and Sig = 0,000. Sig value below 0.05 (Sig <0.05) so that H0 is rejected. In Summary, it can be seen that the correlation coefficient (R) value is 0.681. That is, the independent variable (perceived convenience and website quality variables) has a strong relationship with the dependent variable (purchasing decision). In summary, it is seen that the coefficient of determination is 0.464. This means that in the model, the variable perception of ease and quality of the website together has an influence of 46.4% on the purchase decision variable, while 53.6 percent is influenced by other factors.

5. Conclusion

From the results of research and data analysis, it can be concluded as follows: Purchase Decision Variable is optimal, the variable has an average score of respondents' answers is 4.10 so that it is included in the high category, where 64 percent of respondents choose to agree. The Ease Perception variable has an average answer score of respondents is 4.08 so that it is included in the high category. Website Quality Variable has an average score of respondents' answers of 3.53 so that it falls into the medium category. Ease perception variable partially has a positive and significant effect on purchasing decisions, an increase in perceived ease of variable by one unit will be responded to by an increase in purchasing decision variables by 0.182 units. The website quality variable partially has a positive and significant effect on purchasing decisions, an increase in the website quality variable by one unit will be responded to by an increase in the purchase decision variable by 0.406 units. Simultaneously, the perception of convenience and website quality variables significantly influence the Purchasing Decision, the ease of perception and website quality variables together have an influence of 46.4% on the purchase decision variable, while 53.6 percent are influenced by other factors Based on the conclusions of the results of the research and data analysis above Tokopedia management further increases the ease of tools in finding and transacting, including by making the system clear and easy to understand, it does not require much effort to interact with the website, is easy to use and operate, because according to the results of research, perceptions of ease have a

significant impact on increasing purchasing decisions. Tokopedia Management further improves the quality of its website, by reducing time loading, navigation, information, order processing, customer service friendliness, accuracy of product information and security and privacy in transactions, because according to research results, website quality has a significant impact on increasing purchasing decisions.

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The Influence of Organizational Compensation and Culture on Employee Performance in PT. Artatel Indokarya

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Abstract

This research was conducted to find out more about compensation and culture of PT in PT. Artatel Indokarya. Research carried out is to use a questionnaire, while for research methods conducted using quantitative methods. In conducting this research, the authors used regression analysis, multiple linear regression using the t test and the F test. From the results of multiple linear regression analysis, the writer can get the equation $Y = 1,224 + 0,162 X_1 + 0,817 X_2$, where each increase or increase in the compensation variable (X1) is 1 point, the employee performance variable (Y) will increase or increase by 0.162. In the organizational culture variable (X2) every increase or decrease of 1 point, employee performance (Y) will increase or decrease by 0.817. From the analysis of the relationship between the results of comparison with the value of the partial comparison coefficient on employee performance (rx1y) of 0.819 requests 1, therefore, it is very strong and has a positive relationship on the performance of employees of PT. Artatel Indokarya and the partial coefficient value of organizational culture on employee performance (rx2y) of 0.954. From the F model 1 test results obtained a value of 279.24 while the value is greater than F table 5.10 thus Ho is rejected, and Ha is accepted. In the t test the calculated t count for Compensation (X1) is 2.794 while the t count column for Organizational Culture (X2) is 12,324 using the normal distribution table t and using a free budget (α) = 5% and degrees of freedom (degrees of freedom) or (df) $n - 3 = 50 - 3 = 47$, then the distribution value of table t is 1.645. Because t Compensation is greater than t table or $2.794 > 1.645$, H0 is rejected and Ha is accepted, and because the t count of Organizational Culture is greater than t table or $12,324 > 1,645$, Ho is rejected, and Ha is accepted. Therefore, partial compensation or work culture can affect the performance of employees at PT. Artatel Indokarya.

Keywords: Compensation, Organizational Culture and Performance.

1. Introduction

In the era of globalization, every company producing goods and services must be able to demonstrate the superiority of its products with other products in order to compete in the market. Of course, it is possible that every company has advantages and disadvantages of the products it offers, for that reason there needs to be attention from the company. Strengths must be maintained, renewed and improved continuously, while weaknesses must be fixed or eliminated. This must be done so that the process of achieving the stated company goals can run according to what has been planned. Success in achieving company goals is certainly not only determined by the amount of funds owned, © Authors. Terms and conditions of Creative Commons Attribution 4.0 International (CC BY 4.0) apply. Correspondence: Posman WH Hasibuan, *Universitas Tama Jagakarsa Jakarta*. Email: posmanhasibuan@yahoo.co.id

the technology used, or the facilities and infrastructure contained in a company, but there are things that are most decisive in uniting the factors that exist within the company, namely the human resource factor. These factors drive all the factors that the company has in the framework of achieving the company's goals.

In managing companies, managers in general are familiar with and apply the principles of modern management, such as the use of structural approaches, systems, strategies, etc., but there are also some companies that are still managed traditionally. But apparently there are still many experts and practitioners who lack attention to organizational culture (corporate culture), even though organizational culture can be used as a management tool to achieve efficiency, effectiveness, productivity, work ethic, as shown in the company- companies in Japan, America, and several countries in Europe, and in fact can make the company effective. Every organization must solve internal integration and external adaptation problems. Internal and external problems are interrelated, so they must be dealt with simultaneously. Therefore, the main function Organizational culture is to help understand the environment and determine how to respond, so as to minimize feelings of anxiety, uncertainty and confusion in running an organization.

The purpose of organizational culture is first to have a distinguishing role, it means that work culture creates a clear relationship between one organization and another, secondly organizational culture carries an identity for members of the organization, thirdly organizational culture facilitates the growth of commitment to something broader than individual self-interest, the four organizational cultures enhance social system stability. Organizational culture is an invisible social force, which can move people in an organization to carry out work activities. Unconsciously, every person in the organization learns the culture prevailing in his organization. In relation to the social aspect, culture functions as a social glue that helps unite the organization by providing exact standards of what employees must say and what employees must do. Finally, culture functions as a mechanism for making meaning and control that guides and shapes the attitudes and behaviors of employees. Effective organizational culture is reflected in trust, open communication, leadership that gets input, and is supported by subordinates, problem solving by members of the organization, work independence, and exchange of information and can also be said also as a tool to express feelings of identity and increase organizational commitment, tools for organizing members, strengthening the values in the organization, and control mechanisms for behavior. One indicator in creating a good organizational culture is creating a sense of security with work.

Thus, the function of organizational culture is as a glue in uniting members in achieving organizational goals in the form of provisions or values that must be said and carried out by employees. This can also function as a control over employee behavior.

Every company certainly wants employees who have good performance for the company, with high performance employees are able to contribute to the progress and development of the company, but not all employees have the same good performance, their performance may decline. The decrease in performance and work attitude may be due to wages that are not appropriate, do not match the leadership style of behavior and organizational culture that is not supportive for employees to work well. Employee performance can be shown by the attitude of decline / low work productivity, decreased absenteeism, high levels of employee movement, anxiety everywhere, demands that often occur and work strikes by employees.

Many cause a decline in employee performance such as, the wages they receive do not match their work, the organizational culture adopted by the company, do not match the leadership style of behavior, poor work environment, unfairness in providing incentives, and so on. To solve these problems, the company must be able to find the cause of the decline in employee performance which is basically caused by employee dissatisfaction. Employee performance depends on the employee itself, but the company also needs to make efforts that can motivate employees.

PT. Artatel Indokarya engaged in efficient office telephone usage services requires employees who have adequate skills, extensive knowledge, skilled in their fields and have high performance for the company. Giving awards or rewards with wide variations, namely compensation, is a supporting factor for improving employee performance. However, problems often occur at PT. Artatel Indokarya in providing compensation such as late payment of wages / salaries that should be routinely given every predetermined date, payment of wages / salaries that are not 100% every month but paid with a percentage system that is not in accordance with the contract agreement, wages / salaries that are not in accordance with government regulations, giving unfair incentives to employees, bonuses that are not given to employees, the absence of awards given by the company to employees who have worked well, and various other problems that require appropriate ways and solutions as a solution. If the company can improve quality standardization in accordance with the work contract, then by itself employees will have the motivation to improve high performance of the company. Based on the background of the problem raised, the authors conducted a study entitled "The Effect of Compensation and Organizational Culture on Employee Performance at PT. Artatel Indokarya".

2. Literature Review

Organizational Culture

According to Tintami in his book (2012: 3) that organizational culture is the basic philosophy of the organization that contains beliefs, norms, and shared values that become the core characteristics of how to do something in the organization. Beliefs, norms, and values become the handle of all human resources in the organization in carrying out its performance. According to G Graham in his book (2012: 71) organizational culture is the norms, beliefs, attitudes and organizational philosophy. Culture is a unique system of belief values and norms that are shared by members of an organization. Culture is also an important cause for the effectiveness of the organization itself.

Organizational culture is a pattern of beliefs and values of an organization that is imbued by all members in doing work as an appropriate way to understand, think, and feel about related problems, so that it will become a value or rule within the organization.

The function of Organizational Culture according to Pabundu in his book (2010: 14) is as follows:

1. As a distinguishing boundary for the environment, organizations and groups.
2. As an adhesive for employees in an organization so they can have a sense of ownership, participation, and a sense of responsibility for the progress of the company.
3. Promoting the stability of the social system, so that the work environment becomes positive, comfortable and conflict can be managed effectively.
4. As a control mechanism in guiding and shaping employee attitudes and behavior.
5. As an integrator because of a new sub-culture. Can unite the activities of company members consisting of a group of individuals who come from different cultures.
6. Forming employee behavior, so employees can understand how to achieve organizational goals.
7. As a means to solve the main problems of the organization.
8. As a reference in preparing company plans.

As a communication tool between superiors and subordinates or vice versa, as well as between members of the organization.

Compensation

Compensation is one of the important functions in human resource management (HRM). Because compensation is one of the most sensitive aspects of work relations. Cases that occur in work

relationships contain compensation issues and various related aspects, such as benefits, compensation increases, compensation structures, and scale of compensation. In practice, there are still many companies that do not understand the compensation system correctly. The compensation system helps in strengthening the organization's key values and facilitates the achievement of organizational goals. There are some who think that by implementing the minimum compensation they feel that they have met the applicable compensation provisions, so that they hope that there will be no problems related to workers' compensation. This kind of understanding needs to be clarified by exploring the meaning and understanding of compensation and the overall compensation system.

According to Andrew quoted by Anwar Prabu Mangkunegara (2009: 83) states compensation is something that is considered as a comparable thing. According to Simamora (2004: 65) "compensation is giving to employees with financial payments as compensation for work done and as motivation for the implementation of activities in the future. While compensation according to Husein (2010: 124) is defined as something that employees receive as compensation for their work, before compensation is given first, the compensation process is carried out, which is a network as a sub-process to give compensation to employees to motivate them to reach the level desired achievement.

Compensation can not only be given in the form of money but can also be in the form of material or objects. This is because the achievements given are sometimes difficult to assess with money, but it is easier if given in material form. In addition to money and material compensation, the company can also provide compensation in the form of facilities or facilities for its employees. Compensation in the form of the provision of this facility is usually not independent, but at the same time in addition to the form of monetary and material compensation.

According to Panggabean, quoted by Edy Sutrisno, in his book entitled Management of Human Resources (2009: 185), so that compensation is fair, the process that must be carried out is:

- a. Conduct a compensation survey, which is a survey of the amount of compensation given for comparable work in other companies (to ensure external justice).
- b. Determine the value of each job in the company through job evaluation (to ensure internal justice).
- c. Grouping the same / similar work into the same level of compensation (to ensure employee justice).
- d. Adjust the level of compensation with applicable laws and regulations (guaranteeing proper and reasonable compensation).

From the description above it is known that in order to feel fair compensation, the job evaluation, compensation survey, and performance appraisal are a series of activities that need to be done in the awarding of compensation. Job evaluation or job evaluation is a process that is used to determine the relative value of various jobs, among others by comparing the value of other positions in a company.

Basically, compensation can be grouped into two groups, namely financial and not financial compensation. Furthermore, there is a direct financial compensation and some indirect. Direct financial compensation consists of salary and incentives. The indirect financial compensation can be in the form of various kinds of facilities and benefits. The non-financial compensation can be in the form of work and work environment. Compensation according to H. Veithzal Rivai and Ella Jauvani, (2009: 741) is something that is received by employees as a substitute for the contribution of their services to the company. So, it can be concluded that compensation is all types of awards in the form money or not money given to employees appropriately and fairly for their services in achieving company goals.

There are several objectives of compensation that need to be considered, namely:

- a. Appreciate work performance.

Providing adequate compensation is an organizational appreciation of the work performance of employees. Furthermore, it will encourage employee behaviors or performance as desired by the company, for example high productivity.

b. Guarantee justice

A good compensation system guarantees fairness among employees in the organization. Each employee will receive healthy compensation in accordance with their duties, position and work performance.

c. Retain employees.

With a good compensation system, employees will have more survival working at the organization. This means preventing the employee from leaving the organization looking for a more profitable job.

d. Getting qualified employees.

With a good compensation system will attract more prospective employees will also be more opportunities to choose the best employees.

e. Cost control

With a good compensation system, it will reduce the frequency of recruitment, as a result of the more frequent employees who are out looking for more profitable jobs elsewhere. This means cost savings for the recruitment and selection of prospective new employees.

f. Meet the rules.

A good compensation system is a demand from the government. A good company is demanded for a good compensation administration system.

The purpose of a person working is so that he can live from his work. They want to work because they feel that by working, he will get compensation as a source of fortune to support himself and his children and his wife. With this source of income, he also expects the existence of certainty that the source is always there as long as he is an employee of a company. Therefore, the company's goal to provide compensation to employees is so that employees feel secure their livelihoods.

There is an assumption that the size of compensation will always be influenced by several factors, including:

a. Cost of living

Compensation received by a new employee means that it can be used to meet minimum physical needs (KFM). The physical needs of employees who live in big cities will be very different from the minimum physical needs for employees who live in small cities. The difference in KFM level will always follow the fluctuations in the level of daily living costs found in different locations.

b. The level of compensation applicable in other companies

Nowadays transportation is getting smoother, information flow cannot possibly be dammed again. Including information about the compensation that applies at other companies for the same type of activity, quickly known. If the level of compensation given to employees is lower than what can be given by other companies for the same job, then it can cause dissatisfaction among employees, which can end up with a large number of potential workers leaving the company. Conversely, if the level of compensation provided is too high, it also has a negative impact, because it is as if the company has turned a blind eye to the prevailing average compensation level.

c. Company ability level

Companies that have high ability will be able to pay a high level of compensation also for their employees. Conversely, a company that is not able to certainly not possible to pay the level of compensation expected by its employees. Therefore, a wise company must always inform all employees about the level of company performance from time to time. If employees work well, the company's performance will also be high, so the company can pay more compensation to employees.

d. Type of work and the size of the responsibilities

The type of work will usually determine the size of the responsibilities of employees. Employees who have more difficult job levels and with greater responsibilities will certainly be

offset by a greater level of compensation. As for the work that is not so difficult and requires less energy and thought, will receive compensation for lower compensation.

e. The laws and regulations in force

A company will always be bound by policies and regulations issued by the government, including the level of compensation given to employees. The government stipulates that compensation provided by a company must be able to meet the minimum physical needs (KFM) of its employees. If this is not done, then this company will be included in companies that do not meet government regulations. The reality is that many companies do not follow the regulations that apply in terms of providing compensation to employees.

f. The role of trade unions

In our society, the existence of trade unions in companies is considered important. He will be able to bridge the interests of employees with the interests of the company. So that there is no conflict between the two interests, the role of the union can help provide input and advice to the company.

Tohardi was quoted by Prof. Dr. H. Edy Sutrisno, M.SI., In his book entitled Management of Human Resources (2009: 193-194), stated that there are several factors that influence the provision of compensation, namely:

a. Productivity

Providing compensation looks at the amount of productivity contributed by employees to the company. For this reason, the higher the level of output, the greater the compensation given by the company to employees.

b. Ability to pay

Logically the size of compensation is highly dependent on the company's ability to pay employee compensation. Because it is very impossible for companies to pay compensation above the available capacity.

c. Willingness to pay

Although the company is able to pay compensation, it is not certain that the company is willing to pay compensation properly and fairly.

d. Supply and demand for labor

Supply and demand of workers is quite influential on the provision of compensation. If the demand for labor is high by companies, then compensation tends to be high, and vice versa if the supply of labor to companies is low, then compensation payments tend to decrease.

Panggabean (2002: 81), suggests the level of compensation is influenced by factors: supply and demand, labor unions, ability to pay, productivity, cost of living, and government.

Employee Performance

According to Moehariono in his book (2012: 95), performance is a depiction of the level of achievement of the implementation of a program of activities or policies in realizing the goals, objectives, vision, and mission of the organization as outlined in an organization's strategic planning. According to Mangkunegara in his book (2012: 9): employee performance is the work of quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given to him.

Employee Performance is an achievement or work that has been achieved by employees in carrying out their duties within an organization or company with a predetermined time to realize the goals of the organization or company.

Performance Indicator

Each company has different indicators in assessing employee performance. Hasibuan in his book (2012: 105) states that there are several general indicators related to performance, namely:

1. Accuracy of work results
2. Accuracy of work results
3. The results of work produced
4. Presence
5. Company regulations
6. Speed of work time
7. Working together
8. Communication
9. Participation

Individual employee performance is influenced by several factors, including:

1. Motivation.

Motivation means a condition that encourages or becomes the cause of someone doing an action that goes on consciously. Motivation has a direct relationship with employee performance. Because of the position and relationship, it is very strategic if the development of employee performance starts from increasing work motivation. Motivation is a regulator of direction or purpose in carrying out activities, so that high motivation will take precedence over the weak.

2. Ability.

The ability in this case is the ability of individuals to work. If the ability is high, the resulting performance will be high, but if it is low, then the performance will be low too.

3. Work Environment.

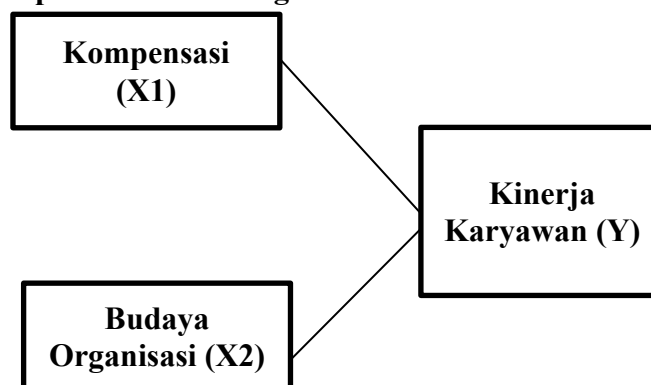
Work Environment refers to things that surround and encompass the work of employees in the office. The condition of the work environment depends more and is created by the leader, so the work atmosphere created depends on the pattern created by the leader. Work environment in the company, can be in the form of task structure, job design, leadership patterns, cooperation patterns, availability of work facilities, and rewards.

Besides paying attention to the above, the company also needs to improve the performance of its employees by expanding (developing) work and enriching (adding) work. Job expansion is an assignment of tasks to employees with a high degree of difficulty and risk and usually not so many tasks are charged. While the enrichment of the job itself is giving a lot of tasks to employees but with a level of difficulty and little risk. And all that is adjusted to the level of ability of employees.

3. Methods

Based on the description above, the effect of each variable can be described in the framework model as below:

Effects of Compensation and Organizational Culture on Employee Performance



Based on the background and existing problems, a temporary guess can be made, namely:

H1: There is a significant effect between compensation on employee performance at PT. Artatel Indokarya.

H2: There is a significant influence between Organizational Culture on employee performance at PT. Artatel Indokarya.

H3: There is a significant effect between compensation and organizational culture on employee performance at PT. Artatel Indokarya.

4. Results and Discussion

Partial Correlation Coefficient Analysis

This analysis is done to see the relationship between two variables in one equation model while the other variables are considered fixed.

Table 1. Correlations

		Y	X1	X2
Pearson Correlation	Y	1.000	.819	.954
	X1	.819	1.000	.786
	X2	.954	.786	1.000
Sig. (1-tailed)	Y	.	.000	.000
	X1	.000	.	.000
	X2	.000	.000	.
N	Y	50	50	50
	X1	50	50	50
	X2	50	50	50

Source: SPSS Results

From table 1 above we can see the relationship of each variable with other variables, such as:

- 1) The partial correlation coefficient between X1 and Y where X2 is fixed or $r_{x1y.x2} = 0.819$ which has a significance level of 0,000. This means that there is a very strong relationship between compensation as X1 and employee performance as Y.
- 2) The value of the partial correlation coefficient between X2 and Y where X1 is fixed or $r_{x2y.x1} = 0.954$ which has a significance level of 0,000. This means that there is a very strong relationship between organizational culture as X2 and employee performance as Y.
- 3) The partial correlation coefficient between X1 and X2 where Y is fixed or $r_{x1x2.y} = 0.786$ with a significance level of 0,000. This means that there is a very strong relationship between compensation as X1 and organizational culture as X2.

Determination Coefficient Analysis

Analysis is carried out to see the extent of the contribution of the two independent variables namely X1 and X2 can explain the variation of the rise and fall of the variable Y.

Table 2. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.960 ^a	.922	.919	.970

a. Predictors: (Constant) EX2, EX1

b. Dependent Variable: EY

From table 2 above it can be seen that the value of R Square = 0.922, means that the variables X1 and X2 contribute to the Y variable by 92.2%, while the remaining 7.8% is influenced by other variables not examined or not included in the regression equation model.

Multiple Regression Coefficient Analysis

Multiple regression analysis is performed to see the effect of the variables X1 and X2 on the Y variable. This analysis is done by calculating the value of the regression coefficient of each independent variable. From the results of calculations using SPSS it can be seen the regression coefficient values of each variable.

Table 3. Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,224	1,795		,682	,498
	EX1	,162	,058	,184	2,794	,008
	EX2	,817	,066	,809	12,324	,000

a. Dependent Variable: EY

From table 3 can be made a model of multiple linear regression equations as follows:

$$Y = 1,224 + 0,162X1 + 0,817X2$$

The equation can be interpreted, namely:

- 1) Obtained a constant value or a = 1,224, this value can be interpreted if the values of X1 and X2 are equal to zero then the value of Y = 1,224.
- 2) Obtained a regression coefficient X1 or b1 = 0.162, this value can be interpreted if the value of X1 changes up by one unit, it will cause an increase in the value of the variable Y by = 0.162-unit units.
- 3) Obtained a regression coefficient X1 or b1 = 0.817, this value can be interpreted if the value of X1 changes up by one unit, it will cause an increase in the value of the variable Y by = 0.817 units.

Hypothesis Test

a) Test t

Hypothesis testing using the t test was carried out to test the partial regression coefficient. This is done to determine the level of significance of the partial regression coefficient.

Table 4. Coefficients (a)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,224	1,795		,682	,498
	EX1	,162	,058	,184	2,794	,008
	EX2	,817	,066	,809	12,324	,000

Source: SPSS Results

Hypothesis testing uses the following formula:

Ho: $b_1 = b_2 = 0$; There is no influence between the variables X1 and X2 on the Y variable.

Ha: $b_1 \neq b_2 \neq 0$; There is an influence between the variables X1 and X2 on the Y variable.

If the value of $t_count > t_table$, then Ho is rejected, and Ha is accepted.

If the value of $t_count < t_table$, then Ho is accepted, and Ha is rejected.

With the value of t_table at 5% significance level with $db = 47$ is 1.645, where the value of $db = 47$ is obtained from $n-k-1 = 50-2-1 = 47$.

Then the regression coefficient value of X1 or $b_1 = 0.162$ has a value of t -count = 2.794 greater than $t_table = 1.645$, meaning Ho is rejected and Ha is accepted meaning compensation as variable X1 can significantly affect the performance of the work as a variable Y and has a significance level of 0.008 which much smaller than 0.05. Likewise, the regression coefficient value X2 or $b_2 = 0.817$ has a value of t -count = 12.332 greater than $t_table = 1.645$, meaning Ho is rejected and Ha is accepted, meaning that organizational culture as a variable X2 can significantly affect the work performance as a variable Y and have a significance level 0,000 which is much smaller than 0.05.

b) Test F

The F test was carried out to see the effect of the variables X1 and X2 simultaneously on the Y variable. The tests were carried out simultaneously on the coefficient values of the variables X1 and X2 by using the F test.

Table 5. ANOVA (b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	525,737	2	262,869	279,124	,000(a)
	Residual	44,263	47	,942		
	Total	570,000	49			

Source: SPSS Results

Testing is done using the following hypothesis:

Ho: $b_1 = b_2 = 0$; means there is no simultaneous effect between the variables X1 and X2 on the Y variable.

Ha: $b_1 \neq b_2 \neq 0$; means there is a simultaneous influence between the variables X1 and X2 on the Y variable.

With the following testing criteria:

If the value of $F_count > F_{table}$, then Ho is rejected, and Ha is accepted.

If the value of $F_count < F_{table}$, then Ho is accepted, and Ha is rejected.

The value of F_table at the significant level of 5% with the numerator db 2 and the denominator db 47 is 5.10.

From the calculation results it turns out that the value of $F_calculate = 279.124$ is greater than the value of $F_table = 5.10$, meaning that Ho is rejected, and Ha is accepted, meaning that variables X1 and X2 together have a significant influence on the variable Y.

Analysis of the Effects of Compensation and Organizational Culture on Employee Performance

From the test results on the regression coefficient values X1 and X2 with the F Test it turns out that the coefficient values $X_1 = 0.162$ and $X_2 = 0.817$ simultaneously affect the value of Y. Therefore, it can be said that simultaneous compensation and organizational culture variables affect the performance of employees at PT. Artatel Indokarya. And that influence can be seen from the following equation:

$$Y = 1,224 + 0,162 X1 + 0,817 X2$$

From the results of the regression and the equation above can explain that compensation and organizational culture can significantly affect employee performance at PT. Artatel Indokarya. For example, if it is known the value of $X1 = 50$ and $X2 = 50$ then the value of $Y = 1,224 + 0,162 (50) + 0,817 (50) = 50,174$. The results of this calculation have a test error rate of less than 5% or we can see it in the F test table which has a significance level of 0,000.

5. Conclusion

From the results of testing the data obtained using statistical tests, conclusions are obtained:

1. That compensation affects the performance of employees at the company. This illustrates if the company pays attention to the compensation given to employees will be able to encourage employee performance well.
2. That organizational culture can affect employee performance at the company. This illustrates that the system of developing organizational culture will improve company performance.
3. That compensation and organizational culture can influence collectively in improving employee performance. Therefore, giving compensation and the culture adopted by the company need to be considered properly.

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Effect of Changes in Interest Rates and Exchange Rates on Stock Prices Period 2018-2019

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Abstract

Shares are securities in the form of proof of ownership of companies traded on a stock exchange, where the stock price is the result of an agreement between the buyer and seller. Changes in stock prices are caused by changes in the perception of each party of a stock traded, where changes in perception are caused by changes in information as a basis for investment decision making. Because there is a lot of information available on the capital market that can affect stock prices. Changes in interest rates and exchange rates (exchange rates) are also the main factors that influence investor perceptions of the results to be received which are reflected in changes in stock prices. The tendency of rising interest rates will result in the expected return on investment also going up, on the other hand there is a potential return to be received as a result of declining company performance. on stock prices on the Indonesia Stock Exchange (BEI) and want to know the extent of the influence of changes in interest rates and the exchange rate of Rupiah / USD. on stock prices on the Indonesia Stock Exchange (BEI) Period 2018 - 2019.

Keywords: Effect of Changes in Interest Rates and Exchange Rates (Exchange Rate) Rupiah / USD Against Stock Prices

1. Introduction

The stock exchange is a part of the capital market, where the capital market plays an important role in a country's economic system. The capital market carries out two functions at once, namely the economic and financial functions. The capital market performs an economic function, because the capital market provides facilities to move funds from lenders to borrowers. Whereas the capital market performs the financial function, where the capital market provides the funds needed by the borrowers (the business world) and those who lend (the public) funds without having to be directly involved in the ownership of real assets needed for investment.

In general, the capital market functions as an institution that provides funds for those who need it (the business world) in the context of developing a business or investment and as an institution that provides investment facilities or platforms for the general public. The capital market is one of the alternative investment institutions besides banks. Therefore, the success of the capital market is one indicator of the success of a country's economy.

The capital market provides a means or a means of investing through the purchase of securities commonly referred to as securities or securities on the stock exchange, so that the stock exchange is © Authors. Terms and conditions of Creative Commons Attribution 4.0 International (CC BY 4.0) apply. Correspondence: M. Anton Fatoni, *Universitas Tama Jagakarsa Jakarta*. Email: antonutama152@gmail.com

an institution or party providing facilities and infrastructure for the sale and purchase of securities transactions in the capital market. The Indonesia Stock Exchange (IDX) is one of the institutions or parties that have obtained approval from the capital market authority to conduct activities related to the capital market.

Marketable securities that are traded on the capital market are called securities or securities, where the securities or securities are commonly referred to as capital market instruments. Securities or securities are a piece of paper that shows the right of the investor (the party who owns the paper) to obtain a share of the prospect or wealth of the organization that issued the securities, and various conditions that enable the investor to exercise his rights. Organizations that can issue securities and trade on the capital market are companies with PT (Limited Liability Companies) and government institutions.

In general, securities that are traded on the capital market consist of (1) proof of ownership of a company commonly referred to as shares, (2) debt acknowledgment issued by companies or government institutions commonly referred to as bonds, and (3) derivative securities (derivatives) such as right, warrant, option, and so on. Thus, investing in the capital market can be done by buying shares, bonds or derivative securities.

In principle, the investment is carried out to expect the results or benefits in the future through the sacrifice of some money at this time. Investment can be done in two ways, namely (1) direct investment by buying real assets, and (2) indirect investment by buying securities through the financial market.

The level of yield or benefits of direct investment is determined by how the management of assets (assets) carried out by the owner (investor). While the results or benefits of indirect investment cannot be determined by the party making the investment, but it depends on the results or benefits received by the party (company) that issued the securities purchased.

Securities investments in companies or shares are types of instruments that are traded on the Indonesia Stock Exchange (IDX), where the results or benefits to be received by investors in the form of dividends and capital gains / losses. The amount of dividends the company will distribute to shareholders depends on the results of operations that have been achieved by the issuer. Capital gains / losses are the positive / negative difference between the selling price and the buying price of shares. Changes in interest rates and exchange rates (exchange rates) greatly affect the condition of the stock exchange, because changes in both of these will have an impact on the performance of issuers whose securities are listed on the stock exchange. An increase in interest rates will increase the cost of funds that must be borne by the company, which in turn profits go down, so the dividends paid will also be smaller. Likewise, the exchange rate (exchange rate) which rises against foreign currencies has an impact on company performance.

Changes in interest rates and exchange rates (exchange rates) will also affect investor perceptions of the results to be received which are reflected in changes in stock prices. The tendency of rising interest rates will result in an expected rate of return on investment, on the other hand there is a potential return to be received due to a decline in company performance. Thus, investors will sell shares at a share price which will decline.

The stock exchange as a place for capital market instruments, especially stocks, provides information about changes in stock prices in the form of a stock price index compiled at any time. BEI as a stock exchange organizer in Indonesia has compiled a number of stock price indexes and IHSG (Composite Stock Price Index) into one of the stock price indexes formed. JCI is a stock price index that has a function as an indicator of changes in stock prices that shows the level of investment returns and as an indicator of current market trends. JCI also serves as a general guideline for investors before making investment decisions.

Based on the description above, it is interesting to study further about how the influence of changes in interest rates and exchange rates (exchange rates) on changes in stock prices on the IDX.

The results of this study were manifested in a thesis scientific paper entitled: "The Effect of Changes in Interest Rates and Exchange Rates (Exchange Rate) of Rupiah / USD Against Stock Prices on the Indonesia Stock Exchange (BEI) Period 2018-2019".

2. Literature Review

Interest Rates

The interest rate is a percentage of the price value of the use of money or also in return for rent for the use of money within a certain period. This rental fee is a compensation to the lender (the owner of the fund) for the future benefits of the loan if it is invested and / or is done doing something productive with the money.

According to Kasmir in his book entitled *Banks and Other Financial Institutions* (2008: 131), bank interest can be interpreted as a remuneration provided by the bank based on conventional principles to customers who buy or sell their products. Bank interest can also be interpreted as a price that must be paid to customers (customers who have deposits) with which customers must pay to banks (customers who get loans).

The meaning of interest rates according to Sunariyah (2013: 80) is "the price of the loan. Interest rates are expressed as a percentage of the principal per unit time. Interest is a measure of the price of resources used by debtors to be paid to creditors".

The interest rate according to Boediono (2014: 76) is "the price of the use of investment funds (loanable funds). The interest rate is one indicator in determining whether someone will invest or save". While interest rates according to (Mishkin, 2008: 4) are: the cost of loans or the price paid for the loan funds (usually expressed as a percentage per year).

From the definition above implies that the interest rate (interest rate) is the amount that the lender (lender) is charged to the borrower (borrower) expressed in percent, or compensation paid / received for the use of a sum of money. The amount of compensation that is willing to be received by the owner is very dependent on how likely the value of money lent has decreased, because the value of money when lent and received is not the same.

In connection with the above, the interest rates can be divided into 2 (two) types, namely: (1) nominal interest rates and (2) real interest rates (Boediono, 2005: 110). The difference between nominal interest rates and real interest rates is caused by inflation.

According to Ismail (2011: 132) the application of interest contained in conventional banks can be separated into two types, namely: 1. Deposit interest, 2. Loan interest. Interest on loans and deposits will have a very close relationship. In the condition that there is an increase in deposit rates, the increase in deposit rates will affect the increase in lending rates.

Interest rates are the result of the formation of market mechanisms for the demand and supply of money and are a macroeconomic indicator, so that changes in interest rates are influenced by many factors. According to Kasmir (2010: 137-140), "the main factors influencing the size of interest rates (loans and deposits) are as follows:

1. Fund requirements

The fund requirement factor is specific to the deposit fund, which is how much the desired funding needs. If the bank is short of funds while the loan application is increasing, what is done by the bank is that the funds can be quickly met by increasing the deposit interest rate. However, an increase in deposit rates will also increase lending rates.

2. Target earnings

The desired factor is devoted to loan interest. Conversely, if there are a lot of funds in savings in the bank, while the loan application is small, the deposit interest will go down because this is a burden.

3. Quality guarantee

Quality guarantees are also intended for loan interest. The more liquid the collateral is provided, the lower the loan interest charged and vice versa.

4. Government policy

In determining both deposit rates and bank loan interest may not exceed the limits set by the government.

5. Duration

The time period is crucial. The longer the term of the loan, the higher the interest rate, this is due to the large possible risk of bad debt in the future. Vice versa, if the loan is short-term, the interest is relatively low.

6. Company reputation

The company's reputation also determines interest rates, especially for loan interest. The bona fide of a company that will get a loan will determine the interest rate that will be charged later, because usually a bona fide company the possibility of bad credit risk in the future is relatively small and vice versa.

7. Competitive products

For competitive products, the loan interest rate is relatively low when compared to less competitive products. This is due to competitive products having high product turnover so that payments are expected smoothly.

8. Good relationship.

Loan interest is usually associated with factors of trust in a person or institution. In practice, banks classify customers between major customers and ordinary customers. This classification is based on the activeness and loyalty of the relevant customers to the bank. Customers who have good relations with banks certainly determine the interest rates are different from ordinary customers.

9. Competition

In unstable conditions and banks lacking funds, while the level of competition in fighting over deposit funds is quite tight, banks must compete hard with other banks. For loan interest, it must be below the competitor's interest so that the funds that accumulate can be channeled, even though the profit margin is reduced.

10. Third party guarantees

In this case the party providing the guarantee to the bank to bear all the risks borne by the credit recipient. Usually if the party providing a bona fide guarantee, both in terms of ability to pay, good name and loyalty to the bank, the interest charged is different ".

Exchange Rates (Exchange Rates)

According to Mishkin (2009: 27), the exchange rate is the price of one currency in another currency. To understand exchange rate behavior in the short term is to understand that the exchange rate is the price of domestic assets (bank deposits, bonds, shares, etc., denominated in domestic currency) expressed in foreign assets (similar assets denominated in foreign currencies). Because the exchange rate is the price of an asset stated in other assets, the natural way to find out the rate determination in the short run is to use an asset market approach that relies heavily on asset demand theory.

The exchange rate according to Ekananda (2014: 168) is: "An exchange rate is the price of a currency against another country's currency, the exchange rate plays in spending decisions because the exchange rate allows translating prices from various countries into the same language. ".

In general, the exchange rate (exchange rate) is nothing but a comparison of the value of one country's currency against another country's currency, where the comparison reflects the purchasing power of one currency against another country's currency.

The exchange rate is the purchasing power of a currency against another country's currency (the value of external currency), if the exchange rate of a country's currency (A) against another country's currency (B) decreases / weakens (depreciation), meaning the amount of state money (A) needed to get a certain amount of state money (B), and vice versa.

As a result of globalization and economic liberalization, there was an imbalance in each country's trade balance. A country experiences a trade surplus over another country, so a surplus country will have a bill to the deficit country. This imbalance results in the demand for a currency becoming unbalanced.

Increasing demand for a country's currency that has a trade surplus has a higher bargaining power so that the country's exchange rate will be stronger, and vice versa, the main factor that causes changes in the exchange rate (exchange rate) is the condition of the balance of transactions running from a country's international balance of payments.

The current account deficit or import of a country imports is greater than exports, automatically the country concerned requires foreign exchange to pay so that demand for foreign exchange increases, which in turn exchange rates will change. And vice versa if the current account condition (current account) of the country concerned is surplus.

There are several main factors that influence the high and low exchange rates of domestic currencies against foreign currencies. According to Hamdy Hady (2001: 46-53) These factors are:

- 1) Interest rates.
- 2) Inflation rate.
- 3) The rate of economic growth.
- 4) Government policy.

Share Prices

From the juridical aspect, shares are proof of ownership of a company issued by a company with a limited liability company (PT), while the financial aspect is nothing but the rest of the claim or claim on the assets of a company. The stock price is the closing price of the stock market during the observation period for each type of stock that is sampled and its movements are always observed by investors. Sartono (2008: 70) states that:

"Stock prices are formed through the mechanism of demand and supply in the capital market. If a stock experiences excess demand, then the stock price tends to rise. Conversely, if the excess supply then the stock price tends to go down".

According to Jogyanto (2008: 167) understanding of the stock price is:

"The price of a stock that occurs in the stock market at a certain time determined by market participants and is determined by the demand and supply of shares that are contested in the capital market".

According to Brigham and Houston (2010: 7) stock prices are:

"Share prices determine shareholder wealth. Maximizing shareholder wealth translates into maximizing the company's stock price. The price of a stock at a certain time will depend on the cash flow that is expected to be received in the future by investors "on average" if the investor buys shares".

Based on the understanding of the experts above, it can be concluded that the stock price is the price formed according to the requests and offers in the stock trading market and is usually a closing price.

There are several factors that can affect fluctuations in share prices on the capital market, this is because stock prices can be influenced by external factors of the company and internal factors of the company. According to Brigham and Houston (2010: 33) stock prices are influenced by several main factors, namely:

1. Internal factors

- Announcements about sales production marketing such as advertising, contract details, price changes, withdrawal of new products, production reports, safety reports, and sales reports.
- Announcement of funding, such as announcements relating to equity and debt.
- Announcement of the management board of directors (management board of directors announcements) such as changes and changes in directors, management and organizational structure.
- Announcements of takeovers are verified such as investment merger reports, equity investments, take over reports by acquisition and acquisition, investment reports and others.
- Investment announcements such as conducting expansion of research development factories and other business closures.
- Labor announcements, such as new negotiations, new contracts, strikes and others.
- Announcement of the company's financial statements, such as forecasters before the end of the fiscal year and after the end of the year fiscal earnings per share (EPS), dividends per share (DPS), Price Earnings Ratio, Net profit margin, return on assets (ROA) and others.

2. External factors

- Announcements from the government such as changes in interest rates on deposits and foreign exchange rates, inflation, and various economic regulations and regulations issued by the government.
- Legal prosecutions such as claims against the company or against its managers and company demands against its managers.
- Announcements of the securities industry, such as reports on annual insider trading meetings, trading volume or price of trading restrictions or trading delays.

According to Agus Sartono (2008: 9), the price of shares is formed in the capital market and is determined by several factors such as earnings per share or earnings per share, the ratio of earnings to prices per share or price earnings ratio, the risk-free interest rate measured by the interest rate government deposits and the certainty of company operations.

In addition to the above factors, stock prices can also be influenced by company conditions. The better the performance of a company will have an impact on the profits of the company and the profits of investors, so that it will affect the increase in stock prices.

Definition of the Capital Market / Indonesia Stock Exchange (IDX)

The capital market can be defined as a market for a variety of long-term financial instruments that can be traded, both in the form of debt, equity (shares), derivative instruments, and other instruments (Darmadji and Fakhrudin, 2008). The capital market law in Moechdie and Ramelan (2012: 36) defines the capital market as an activity concerned with public offering and trading of securities, public companies related to the issuance of securities, and professional institutions related to securities. The capital market provides a longer-term source of financing, which is invested as capital to create and expand employment that will increase the volume of profitable and healthy economic activity.

According to Martalena and Maya Malinda (2011: 3) the capital market also has the following functions:

a. Saving function

The capital market can be an alternative for people who want to avoid a decline in currency due to inflation.

b. Wealth function

The community can develop the value of wealth by investing in various capital market instruments that will not experience depreciation such as houses and jewelry.

c. Liquidity function

Capital market instruments are generally easy to liquidate, making it easier for people to recover their funds compared to houses and land.

d. Loan function

The capital market is a source of loans for the government and companies to finance their activities.

3. Methods

Data Collection Methods

To get the data needed in compiling this scientific work, the authors use the data collection methods as follows:

1. Field research

Field research is research carried out by visiting or being brought directly to the Capital Market Reference Center (PRPM) in the Indonesia Stock Exchange building.

2. Library research / library research

This research was conducted by obtaining and collecting data or materials from the literature consisting of books, magazines, articles, and other relevant sources.

This study uses 2 (two) types of variables, namely the dependent variable (dependent variable) and the independent variable (independent variable), which consists of:

1. Dependent variable.

While the dependent variable used in the study is the CSPI (Composite Stock Price Index) as Y. CSPI is an indicator of changes in the stock price of all that occurs on the IDX. The JCI used is the JCI closed at the end of each 2018 period to 2019 (2 years).

2. Independent variable.

While the independent variables used in research are:

a. Interest rates, i.e. comparisons of the use of certain amounts during certain periods as X1. The interest rate used is the interest rate of SBI (Bank Indonesia Certificate) for a period of 1 month for the period 2018 to 2019 (2 years).

b. The exchange rate (exchange rate), i.e. the exchange rate of a country's currency against another country's currency as X2. The exchange rate / exchange rate used is the exchange rate / Rupiah exchange rate against the US-Dollar at the end of the 2018-month period s.d. 2019 (2 years).

Data Analysis Techniques

In accordance with the type of research conducted above, namely verification or research conducted to test hypotheses, the data analysis technique used is a multiple regression model (multiple regression).

Based on the problem formulation in Chapter I above, the hypothesis that will be proposed can be formulated as follows;

Ho: Interest rates and Rupiah / USD exchange rates / exchange rates. not related either partially or jointly (simultaneously) to the Composite Stock Price Index (CSPI).

H1: Interest rates and Rupiah / USD exchange rates / exchange rates. together (simultaneously) against the Composite Stock Price Index (CSPI).

To discuss the above hypothesis, the multiple regression model used is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2$$

Where:

Y: Composite Stock Price Index (CSPI).

X1: 1-month SBI interest rate.

X2: Rupiah exchange rate / exchange rate against US dollar.

α : Constants.

β_1 ; β_2 : Regression coefficients X1 and X2.

Hypothesis testing is done by:

1. F. Test

F-Test is used to prove the effect of the independent variable (X) together (simultaneously) on the dependent variable (Y), by testing the relationship comparing the value of $F_{\text{calculate}}$ with F_{table} or comparing the value of the significance model in SPSS output with an error rate (α).

To calculate the value of F, the following formula can be used:

Where:

SSR = Number of squared regressions = number of quadratic regressions

SSE = Number of error squares = number of error squares.

k = Number of variables

n = number of observations.

2. Test t. (T-test).

Individual test (t-test) aims to find out how the influence of independent variables on the dependent variable itself. Testing is done by comparing the value of t_{count} with t_{table} or comparing the significance value of each variable from the SPSS output with the error rate (α).

To calculate the value of t, the following calculation can be used:

Where:

b_i = regression coefficient of the independent variable i

S_{b_i} = Independent standard deviation i

3. Strength of the Model (Determination Coefficient Test = R^2)

Test the strength of the supported models to study how the ability of independent variables fully explain the dependent variable together. To find out what needs to be done use the coefficient of determination test by taking into account the determination coefficient number or R^2 . The coefficient of determination or R^2 between 0 and 1, meaning that the higher, the value of R^2 means the greater the ability of the variable and vice versa. To find out the coefficient of determination or R^2 the formula is used as follows:

Where:

SSR = Number of squared regressions = number of quadratic regressions

SSE = Number of error squares = number of error squares.

SST = Total number of squares = Number of squares.

4. Results and Discussion

Impact of Changes in Interest Rates and Exchange Rates Against IHSG

Capital market activity which is rapidly considering makes its role in the economy of a country even greater, so that the function of the stock price index is no longer merely an indicator of the capital market but has become a macroeconomic indicator. An increase in the stock price index, which means that the stock price generally increases, so that the value of public investment increases. An increase in the value of investment means that the welfare of investors in particular and the general public has increased. Therefore, research on the factors that influence changes in the stock price index is needed as one of the guidelines for investing in the capital market, especially in stock instruments.

Changes in interest rates as an indicator of yield or investment benefits in risk-free investments, so that it becomes a reference for investors who invest in risk assets such as stocks. After the change in interest rates will be responded negatively by investors. In addition to interest rates, changes in exchange rates (exchange rates) are factors that get a lot of investor attention because financial markets, especially capital markets are open.

As stated in the previous chapter, the main factor causing changes in the stock price index is the change in stock prices that make up the stock price index in question. Share prices are investors' perspectives on the value of the company based on relevant information available and entering the market.

Company value is the end result of the management process in managing company resources and becomes the ultimate goal of managing the company. Because the company of a living entity that strives to continue to grow and develop, the process of increasing the value of the company is not only influenced by how the company is managed but also influenced by the environmental conditions in which the company operates.

The environmental conditions in which a company operates are reflected in a country's macroeconomic indicators, such as the level of economic growth, the price level (inflation), interest rates, exchange rates and other related variables. Thus, macroeconomic indicators will affect the company's performance which ultimately the value of the company. Changes in company value due to changes in macroeconomic indicators will affect investor perceptions and changes in these perceptions are reflected in changes in stock prices.

Changes in interest rates and exchange rates are indicators that affect changes in the stock price index and get a lot of attention from capital market players. Macroeconomic indicators, namely interest rates and exchange rates (exchange rates), become the independent variables studied and the CSPI becomes the dependent variable in this study.

Hypothesis Test

Based on the above research data summarized, a test was conducted to determine the extent of the influence of interest rate and exchange rate variables on the JCI.

Table 1. Data Analysis

NO	PERIOD	INTEREST (%)	RATE	IHSG
1	Jan 2018	4,25	13,413.00	6,605.6310
2	Feb 2018	4,25	13,707.00	6,597.2180
3	March 2018	4,25	13,756.00	6,188.9870

4	April 2018	4,25	13,877.00	5,994.5950
5	May 2018	4,75	13,951.00	5,983.5870
6	June 2018	5,25	14,404.00	5,799.2370
7	Jull 2018	5,25	14,413.00	5,936.4430
8	Agst 2018	5,50	14,711.00	6,018.4600
9	Sept 2018	5,75	14,929.00	5,929.2160
10	Okt 2018	5,75	15,227.00	5,831.6500
11	Nov 2018	6,00	14,339.00	6,056.1240
12	Des 2018	6,00	14,481.00	6,194.4980
13	Jan 2019	6,00	14,072.00	6,532.9690
14	Feb 2019	6,00	14,062.00	6,443.3480
15	March 2019	6,00	14,244.00	6,468.7550
16	April 2019	6,00	14,215.00	6,455.3520
17	May 2019	6,00	14,385.00	6,209.1170
18	June 2019	6,00	14,141.00	6,358.6290
19	July 2019	5,75	14,026.00	6,390.5050
20	Agst 2019	5,50	14,237.00	6,328.4700
21	Sept 2019	5,25	14,174.00	6,169.1020
22	Okt 2019	5,00	14,008.00	6,228.3170
23	Nov 2019	5,00	14,102.00	6,011.8300
24	Des 2019	5,00	13,901.00	6,299.5390

Source: Jakarta Composite Index for the 2018 period to 2019

Statistical testing of the independent variables (interest rates and exchange rates) on the CSPI by using the data above is done through hypothesis testing using multiple regression, and the statistical hypotheses to be tested are:

Statistical Hypothesis:

H0: Interest rates and Rupiah / USD exchange rates / exchange rates. no effect either partially or jointly (simultaneously) on the composite stock price index (CSPI).

H1: Interest rates and exchange rates / Rupiah / USD exchange rates. influence both partially and jointly (simultaneously) on the composite stock price index (CSPI).

To obtain the statistical parameter values needed in order to model and test, a SPSS (Statistical and Social Science Program) version 13. software is used. Based on the results of the SPSS computation or output (appendix 1) as shown in table 7, a model can be formed testing as follows:

a. Effect of Independent Variables Individually (Partially) on Non-Independent Variables (CSPI).

To find out how the influence of the independent variables individually (partial) to the dependent variable (CSPI) is carried out by using the t test (tcount). From the computational results (appendix 1) as shown in table 2, the following statistical parameters can be seen:

Table 2. Calculation results for t-count

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3789.174	899.210		4.214	,000
	Interest	26.578	14.812	,295	1.794	,087
	Rate	-.295	,089	-.547	-3.326	,003

a. Dependent Variable: IHSG

From the data table above, the multiple regression models that are formed are as follows:

$$Y = 3,789,174 + 26,578 X1 - 0,295 X2$$

$$t \ 4,214 \ 1,794 \ -3,26$$

$$Sig \ 0,000 \ 0,087 \ 0,003$$

From the statistical parameter data above, it can be concluded that the two independent variables of interest rates and exchange rates individually (partial) significantly influence changes in CSPI at alpha 10%. This is reflected in each tcount, where tcount > t table or significant value is smaller than 0.10.

Based on the sign of the regression coefficient of each independent variable, it can be seen how the relationship between the independent variable (interest rates and exchange rates) with the dependent variable (CSPI). From the table above it can be seen that the interest-free variable has a positive regression coefficient (+). This means that the relationship of rate changes with the CSPI is positive, that is, any change (up / down) of interest rates will result in an increase in CSPI. While the exchange rate free variable relationship with the CSPI is negative, meaning that any changes (up / down) of the exchange rate will result in a change in the CSPI in the opposite direction (down / down).

The magnitude of the value of the regression coefficient indicates the amount of change in the value of the dependent variable due to changes in the independent variable. The regression coefficient for the interest-free variable is 26.578, meaning that any change in interest rate of 1% will result in an increase in the JCI of 26.578 points and vice versa. While the regression coefficient of the exchange rate free variable is 0.295, meaning that every change in the exchange rate is one unit or Rp. 10, - will cause JCI to increase by 2.95 points and vice versa.

b. The Effect of Free Variables Together (Simultaneously) on Non-Free Variables (CSPI).

As stated in Chapter III that to find out how the influence of the independent variables together (simultaneously) on the dependent variable (CSPI), then testing the hypothesis by using the F test (F test). From the computational results (attachment 1) obtained the value of Fcalculation as shown in table 3.

Table 3. Calculation Result of Fcount Value ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	574525.7	2	287262.848	10.281	.001 ^a
	Residual	586749.9	21	27940.472		
	Total	1161276	23			

a. Predictors: (Constant), Rate, Interest

b. Dependent Variable: IHSG

Based on the above Fcount value of 10.281 with a significance of 0.01. By comparing the significance of the Fcount value of 0.01 with the magnitude of the confidence level or alpha of 0.05, it can be concluded that the hypothesis H0 is rejected and H1 is accepted. This means that the interest rate and the exchange rate / exchange rate of Rupiah / USD have a joint (simultaneous) effect on the CSPI (index of joint stock prices).

Model testing is conducted to determine the magnitude of the ability of the independent variable to explain changes in the value of the dependent variable and testing is done by looking at the value of the coefficient of determination (R2). From the results of computerization (appendix 1) we can know the coefficient of determination (R2) as shown in table 4.

Table 4. Calculation of Determination Coefficient (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.703 ^a	.495	.447	167.15404

a. Predictors: (Constant), Rate, Interest

From the data in table 4 above, it can be seen the magnitude of the coefficient of determination (R2) of 0.703 or 70.30%. This means that the interest-free and exchange-rate variables together can explain the change in the value of the non-IHSG variable of 70.30% and the remaining 29.70% is influenced by other factors outside the analysis variables such as other macroeconomic factors that are not analyzed, namely the inflation rate, the level of economic growth, and the money supply or issuer's fundamental factors, and the volume and value of foreign investor transactions.

From descriptive data using the graphical approach above, where changes in interest rates are not consistent with changes in the CSPI. Likewise, the exchange rate independent variable, where during the research period was relatively constant but the JCI experienced an increase. Statistically tested using a multiple regression model, where the independent variable interest rates and exchange rates both simultaneously (simultaneously) and individually (partially) affect the JCI significantly at alpha 10%, but changes in the independent variables together -same (simultaneous) able to explain the change in CSPI by 70.30% and the rest by other variables outside the analysis variable.

5. Conclusion

Based on the results of the analysis and discussion in Chapter IV, several conclusions can be drawn in response to the problems that have been formulated in Chapter I as follows, during the 2018 research period 2019 (two years) the condition of 1-month SBI interest rates tends to increase and decrease. This is due to the policy of the government of Bank Indonesia to strengthen the monetary operating framework by introducing a new benchmark interest rate or policy rate, the BI 7-Day Repo Rate, which will be effective from August 19, 2016. In addition to the current BI Rate, the introduction of rates This new policy interest does not change the stance of the monetary policy being applied. Why did BI introduce a new BI reference rate? This is so that policy interest rates can quickly affect the money market, banking and the real sector. The BI 7-Day Repo Rate instrument as a new reference has a stronger relationship to money market interest rates, is transactional or traded on the market, and encourages financial market deepening.

Influence of interest rates and the exchange rate of rupiah / USD. jointly and individually to changes in the CSPI are statistically significant, in accordance with the results of tests conducted using the F test and test. Partially the effect of changes in interest rates on the JCI is positive, and this finding is contrary to the theory that should be negative, meaning that any increase in interest rates will increase the JCI, but theoretically and practically these conditions every change in interest rates will decrease the JCI. While the effect of changes in the exchange rate is negative, meaning that each exchange rate (up / down) of the rupiah against the US dollar rises (dropped), the CSPI will experience a decline. Based on the coefficient of determination (R2) found a figure of 0.703 or 70.30%. This means that changes in interest rates and the exchange rate of the rupiah / USD are able to explain the change in the CSPI of 70.30% and the rest of 29.70 % explained or influenced by other factors outside the analysis.

JCI is an indicator of changes in stock prices that indicate the level of investment returns on the IDX, so investors should not only pay attention to changes in the JCI, but also pay attention to the

factors that influence it. The results of this study indicate that the interest rate and the exchange rate of the rupiah / USD significantly influence changes in the JCI, and this finding supports the decision of practitioners who always consider changes in interest rates and exchange rates before making investment decisions. The study found a difference in the relationship of changes in interest rates with changes in the CSPI, so investors do not always refer to habits that occur because it can result in losses. The relationship of interest rates with the changes in the JCI which is not appropriate is more caused by the revival of the Indonesian capital market in line with the re-entry of foreign investors.

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Owner Commitment Through Internal Control and Planning to Improve the Performance of Small Companies

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Abstract

Planning is the process of developing and maintaining a match between the goals and capabilities of the company with the opportunities that exist and are always changing. The top management of the company which is held by the owner of the tendency is authoritarian and generally has more power than the employees in the company. The purpose of this study is to find out whether the owner of the company has a good and tight planning and control process to improve the performance of the company. The research used in this study is the type of research that will be used in this study is to explain the interrelationships between variables through hypothesis testing. This research was conducted on manufacturing companies in East Java that are still in the small and medium category and the company's top management is the factory owner. The distribution of questionnaires was carried out as many as 167 questionnaires and obtained data that can be further processed as many as 110 with a rate of 65.86%. The results of this study by processing the analysis using PLS found that the increase in owner's commitment was not able to improve good planning processes for the company but able to improve good process control for the company. The results of the analysis also show that an increase in process planning for the company has an impact on improving sustainable process control for the company as well as an impact on improving performance so as to increase competitiveness for the company.

Keywords: Planning, Process, Control, Company Performance, Owner Commitment

1. Introduction

Owners in small companies generally have a direct role as top management to commit to the time, cost and resources to support. What is important for top management in running a business is that they must always be able to develop and create a value for the company in order to improve organizational performance. Based on previous research that the commitment and leadership of top management with good leadership has an impact on planning and controlling processes to improve the organization's organizational performance.

While based on the results of the survey by interviewing and distributing questionnaires to 110 manufacturing industry practitioners in this study and testing hypotheses and producing a model that is fit, the analysis used in this study is to use Partial Least Square (PLS) with the assisted calculation process the Smart PLS software application program. The results of the study by testing found that there is a positive and insignificant influence of the commitment of the company's owner to the
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effectiveness of planning in the company's processes, and the positive influence of the commitment of the company's owner to the process control in the company. Planning by certain departments has a positive and significant impact on process control in small companies in East Java. Planning has a positive impact on process control and jointly has a positive and significant impact on the performance of a company's organization. It was further explored that the owner of a company in East Java had a tendency not to focus on process planning but rather put more emphasis on process control at the company.

Business process is a process that requires resources in the form of energy, time, activities and others. Something to be achieved from the Business Process through detailed procedures to achieve performance goals that have been set, the objectives of implementing the Business Process are: a clear and easy-to-understand system of procedures, control between one part and another, the target of workmanship for each work activity and Job Description (clear duties and authority). Syaiful (2005) found in Paulus, et. al, (2005,208), Business Processes are activities that respond to business events or "work" carried out by a system to transform a number of inputs into outputs that add value to customers. This is in accordance with what was said by Hammer, et al., (1995) and Whitten (2001), where they define Business Process (reengineering) as a fundamental rethinking and radical redesign of Business Processes. Indrajit (2005) in Paulus, et. al, (2005,248), Business Process is defined as a series of product or service creation activities offered to companies.

Porter (1985), all Business Processes in a company can be categorized into two types, namely: (1) Main Business Processes or Core Business Processes, a number of Business Processes series that are directly related to product creation efforts or services offered to customers. (2) supporting processes (supporting processes), are a number of activities within the company that aim to help the implementation of the main Business Processes properly. Business Process is an activity to achieve a commercial outcome. Every Business Process has inputs, methods, and outputs. Input is a condition that must be put to work. When the method is applied to the input, the output will be created.

Business Process is a major part of how an organization achieves its goals. They represent a series of activities which when combined will produce something of value to both internal and external customers. The focus of Business Processes has led to changes in organizational techniques such as continuous improvement and Business Process re-engineering.

For organizations, Business Processes design has a great influence on the ability to compete in the operating environment and satisfy customer needs. Business Process can be part of a larger Business Process or can include other Business Processes in its method. In that context Business Process can be seen in various levels. There are 3 types of Business Process, namely: (Harrington et al., 1997).

1. Management processes, processes for carrying out operations and in accordance with requirements. Typical management processes include "Corporate Governance" and "Strategic Management"
2. Operational processes, the process of channeling customer value. This process is part of the core business. An example of an operational process is to distribute goods.
3. Supporting processes, this process supports other processes. Examples are accounting, recruitment, and IT support.

Business Process consists of subprocesses, decisions and activities. Subprocesses are part of a higher-level process that has goals, owners, inputs, and outputs. Activities are part of the Business Process that does not include decision making. Determination of business processes in small and medium manufacturing companies is determined directly by the owner of the company. Coordination of functions between departments is determined directly by the owner of the company. This is different from the business development proposed by Tiejun and Jin (2006) that product renewal with adaptation and creation, service and process for producing and sending to customers in small companies in China is determined by company management where the company owner is not in the management structure company. Management is responsible for carrying out scanning, carrying out

strategic objectives, determining customer facing strategies, determining relationships with suppliers, determining the use of technology for companies, building networks with outsiders for product and market development. However, it differs from companies in East Java, which are largely determined by the owner of the company up to the operational stage of the company.

2. Literature Review

The support of top management in the company is generally controlled directly by the owner of the company which can be in the form of allocating the company's resources to implement the project that has been determined. The success of the process in the company requires strong leadership, commitment and participation of top management. Indicators to be measured on the commitment of the top management or the owner of the organization:

a. Strong Communication (Rodriguez, et al., 2008)

Implementation of the process is the responsibility of all components in the company, although the implementation process will be left to each particular department in the company. Management must be able to clearly communicate the importance of each process for the company. Management support in the form of communication with each department will provide process planning and process control in accordance with management's expectations. This is made as an indicator because process planning, and process control is a process that requires a long time and management capability is needed to see the company's internal and external conditions that are communicated to each department.

b. Coordination (Rodriguez, et al., 2008).

Coordination is an effort made by top management to carry out process planning and process control between departments in the company. Developing coordination can be done by conducting internal and external coordination, integrating data and information into the company's information system, and developing long-term partnerships.

c. Creative in Thinking (Rodriguez, et al., 2008).

The success achieved by the company is strongly supported by the company's top management, where management always tries to be creative in thinking for the development of the company through the application of the best processes to improve effectiveness and efficiency. The thought process carried out by company management is always done well in the application of best practice.

d. Effective Leadership (Holland and Kumar, 1995; Zairi and Sinclair, 1995)

Effective leadership in the company will result in good implementation in projects with time and funds and support for providing adequate workforce is the key to success in carrying out processes in the company on time. Effective leadership is assessed by the accuracy of the plan, implementation and control of each process.

3. Methods

Planning is the process of developing and maintaining a match between the goals and capabilities of the company with the opportunities that exist and are always changing. This plan relies on developing a clear institutional mission, supporting goals and objectives, the right strategy, and the right implementation. The company's external conditions are related to the internal environment, the product market environment, the competitive environment, the public environment and the macro environment related to the analysis of threats and opportunities, while the internal planning is related to personnel, funds provided by the company, facilities related to company facilities and infrastructure and systems that have been going well in the company.

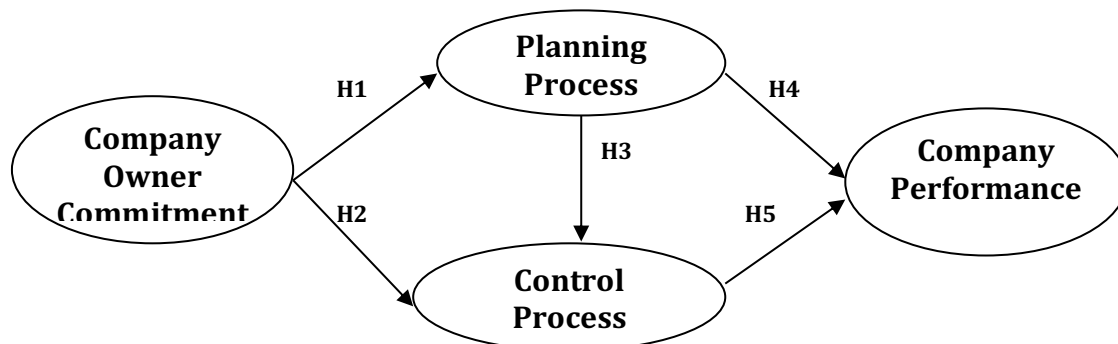
The planning undertaken by company management is related to long-term planning related to business forecasts including: evaluating the political, economic and technological situations and competitive factors that affect product demand; product and sales planning, among others: Planning relating to the products offered and the market to be fulfilled; production planning that is using forecasting from product and sales planning to compile aggregate production planning (overall), showing capacity constraints and planning equality in the number of production each period to anticipate varying levels of demand; Resource Requirements Planning, namely decisions related to the type of product, sales and level of output must be consistent with the availability of facilities, equipment and human resources; and financial planning ensures financial capability in implementing long-term planning.

Medium-term planning by the company related to the preparation of aggregate production levels and inventory levels by taking into account facility boundaries; capacity increase in this period is limited to the addition of labor or shifts, overtime, subcontracting or additional machines available in the short term and generally has a period of about 1-2 months ahead for the beginning of the period and 12-18 for the end of the period; fulfillment of raw material or finished goods needs from intermediary warehouses by calculating time; number of requests in a certain time period; planning the types of products and their quantities to be produced at a certain time and commitments to meet the market and use existing production capacity. Finally, short-term planning is associated with planning and controlling due date priorities and capacity day by day; configuration of the number of final products to be assembled along with the schedule; controlling input / output, order, production performance reports and determining correct corrective actions and planning and controlling the priority of raw materials to be purchased.

Process control indicators carried out by the company are related to measurement, that is, the company controls productivity, the company controls quality, the company controls capacity, the company controls delivery accuracy, and finally the company controls production costs.

Indicators used in the measurement of production planning related to always providing a clear work process plan in each department about the work to be done, the company provides a clear schedule for each department related to product demand by consumers, the company provides a time target plan to employees in completing work, the company plans to provide adequate facilities and infrastructure to employees in completing work.

The top management of the company which is held by the owner of the tendency is authoritarian and generally has more power than the employees in the company. Top management has the function of planning for the company for the long term and medium term but for the short term tends to be left to the head department or manager. In knowing that the planning that has been carried out has been effective in the implementation process, it is necessary to control the processes that are regulated daily by middle level management. Planning and controlling the production process is needed by the company to improve its competitiveness through company performance. Based on the explanation above, the conceptual framework can be described as follows:



Based on the conceptual framework above, we obtain several relationships or influences between one research variable with another research variable:

H1: Increased "commitment of the company owner" will be able to improve the planning process within the company.

H2: Increased "commitment of the company owner" will be able to improve process control and impact the company.

H3: Process Planning by the company owner directly impacts the process control for the company.

H4: The planning process by the company owner directly impacts the company's performance.

H5: Control of the Process by the company owner directly impacts the company's performance.

4. Results and Discussion

This type of research that will be used in this study is to explain the interrelationships between variables through hypothesis testing (Singarimbun, 1995). This research was conducted on manufacturing companies in East Java that are still in the small and medium category and the company's top management is the factory owner. Data collection is distributed to several factory owners with the sampling technique used is convenience sampling (Cooper, 2009), ie sampling is done by distributing questionnaires to companies that are easily found and want to fill out the questionnaire.

Data for this study were obtained by means of a questionnaire namely data collection techniques using questions submitted to the owner of the company in order to obtain information that bases reports about themselves or on the personal knowledge and or beliefs of the subjects or informants under study. This questionnaire is intended to obtain descriptive data to test the hypotheses and study models. To obtain the data, a closed questionnaire was used, namely questions made in such a way that respondents were limited in giving answers to only a few alternatives or to just one answer. Data is collected then a validity and reliability test is needed in research. To have a reliable research instrument, the ability must be tested for validity and reliability of the measuring instrument, in order to obtain representative data in this study.

The questionnaire was distributed as many as 167 questionnaires and obtained data that can be processed further as many as 110 with a rate of 65.86%. This shows that the data has been good and can be further processed. To test the hypothesis and produce a fit model, the analysis used in this study is to use Partial Least Square (PLS) with the calculation process assisted by the PLS java web start application program. The reason for using this model is because there is a tiered relationship structure between variables and there are relationships that affect the analyzed variables that are unobservable.

PLS does not assume a certain distribution for parameter estimation so parametric techniques to test the significance of parameters are not needed. Measurement models or outer models with reflexive indicators are evaluated with convergent and discriminant validity of the indicator and composite reliability for the indicator block. Whereas the outer model with formative indicators is evaluated based on its substantive content by comparing the relative weight and seeing the significance of the weight size (Solimun, 2007). As for the correlation between the reflexive indicator scores and the latent variable scores. Individual indicators are considered reliable if they have a correlation value or loading above 0.5 (in Table 1).

Based on the results in Table 1. it is found that there are no indicators that have values below <0.5 ; this provides an illustration that all indicators have met the requirements for testing the validity of the variable.

Tabel 1. Result for Outer Loading

Indicator	Original Sample Estimate	Mean of Subsamples	Standard Deviation	T-Statistic
Owner				
X11	0.796	0.782	0.497	2.999
X12	0.645	0.623	0.440	2.466
X13	0.554	0.603	0.468	1.984
X14	0.615	0.736	0.433	2.127
Plan Pros				
X21	0.689	0.701	0.135	5.103
X22	0.633	0.623	0.139	4.559
X23	0.543	0.471	0.208	2.605
X24	0.709	0.673	0.126	5.642
X25	0.599	0.584	0.169	3.550
Con. Pros				
X31	0.735	0.736	0.077	9.502
X32	0.532	0.561	0.120	4.444
X33	0.646	0.649	0.100	6.477
X34	0.781	0.776	0.067	11.695
X35	0.705	0.703	0.089	7.904
Performance				
X41	0.776	0.772	0.079	9.834
X42	0.799	0.796	0.052	15.401
X43	0.554	0.437	0.164	2.760
X44	0.801	0.787	0.056	14.304
X45	0.765	0.761	0.063	12.167
Comm.				
X31	0.777	0.785	0.080	9.673
X32	0.788	0.798	0.068	11.577
X33	0.627	0.588	0.136	4.619
X34	0.696	0.696	0.110	6.355

Data processing results obtained from the results for inner weight obtained as follows:

Tabel 2. Result for Inner Weight

Relation	Original Sample Estimate	Mean of Subsamples	Standard Deviation	T-Statistic
Owner> Plan Pros	-0.162	-0.04	0.307	0.821
Owner> Con. Pros	0.538	0.609	0.09	6.419
Plan Pros -> Con. Pros	0.281	0.276	0.103	2.492

Plan Pros -> Performance	0.499	0.497	0.102	4.869
Con. Pros -> Performance	0.615	0.628	0.125	4.392

Based on the results of Table 2 above can be summarized into Table 3 as follows:

Table 3. Summarized

First Variable	Second Variable	Results
Owner Commitment	Planning Process	-
	Control Process	++
Planning Process	Control Process	+
	Organizational Performance	++
Control Process	Organizational Performance	+

Note: ++ Significant at 0.01

5. Conclusion

Based on the results of the five hypotheses above, it can be concluded as follows, increasing the commitment of the owner was not able to improve good planning processes for the company. Increased owner's commitment was able to improve good process control for the company. Improved process planning for companies has an impact on improving the process control that is sustainable for the company. Improved process planning for companies has an impact on improving performance so as to provide increased competitiveness for the company. Improved process control for the company has an impact on improving performance so as to provide increased competitiveness for the company.

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Effect of Bond Age, Interest Rate and Inflation Level of Bond Results

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Abstract

Bonds are chosen by investors as investment instruments because they have a fixed return in the form of interest or coupon bonds and yields with a low level of risk. The purpose of this study was to determine the relationship and influence of bond age, interest rates and inflation on bond yields. The methodology used in this study is quantitative research design. The sample of this study is conventional government bonds listed on the IDX in 2018 determined using the purposive sampling method. Data analysis method used in this research is quantitative data analysis to calculate and estimate quantitatively some independent variables on the dependent variable partially or simultaneously. The results in this study indicate that partially the age of bonds does not have a significant effect on government bond yields, partially the interest rate has a significant effect on government bond yields and partially inflation does not have a significant effect on government bond yields. While simultaneously the age of bonds, interest rates and inflation have a significant effect on the yield of government bonds listed on the IDX in 2018.

Keywords: Bond Age, Interest Rates, Inflation, Bond Yields

1. Introduction

The capital market is a long-term market that trades several investment instruments to investors. Investors can make these instruments as an investment field to get the desired returns. Investment is one of the important activities for companies and countries to encourage their economic activities. One investment instrument that is traded on the capital market is bonds. Bonds are chosen by investors as investment instruments because they have a fixed return in the form of interest or coupon bonds and yields with a low level of risk when compared to investments in the form of shares. Of the several types of existing bonds, government bonds are pretty much looked at by investors as an investment choice because they have the lowest risk or can even be classified as a risk-free rate because the returns are guaranteed by the government so there is no risk of default.

For a country, bonds become one of the important alternative financing besides bank financing through loans (Paramita & Pangedusti, 2016). Investors who invest in bonds can monitor the movement of the development of the government bond market by paying attention to bond yields or referred to as yields. The higher the bond yield, the more it is worth investing. However, the nature of yields is not fixed like bond interest because bond yields tend to be related to the expected returns of investors.

The age of bonds is one of the characteristics of government bonds that investors consider. In general, the longer the bond's maturity, the greater the level of uncertainty so that the greater the risk of maturity (Ma'arij & Zulbahridar, 2014). Therefore, the longer the bond maturity, the investor will expect greater returns as a form of compensation for these risks. One factor that influences other bond

yields is the interest rate. The large interest rate is used by investors as a basis for the expected rate of return (Purnamawati, 2010). In addition, an increase in inflation in an economic condition tends to drive up interest rates in general. So, when investors estimate an increase in inflation, they will ask for compensation in the form of a higher yield (Paramita & Pangestuti, 2016).

There are several studies that have analyzed factors that are considered to influence bond yields, such as bond age, interest rates and inflation. Yuliawati & Suarjaya (2017) in their research stated that the variable interest rate had a significant effect on bond yields, while the age of bonds and inflation had no significant effect on bond yields. However, the results of the study are different from those conducted by Kurniasih & Restika (2015) which in the study stated that interest rates and inflation have a significant effect on bond yields. Then in a previous study by Purnamawati (2010) stated that the results were also different where the age of the bonds significantly affected the bond yields.

Purnamawati (2010) in her study explained that bond ratings have a negative and significant effect on bond yields because bonds with low ratings are more risky bonds. Then low-ranking bonds must provide higher returns because to compensate for the possibility of a large risk. The interest rate of Bank Indonesia Certificates has a positive and significant effect on bond yields, the higher the SBI interest rate, the returns that are implied by investors from an investment will increase. So that with the higher SBI interest rates, bond issuing companies will offer large yields to attract investors to invest or invest their funds in bonds. The leverage ratio measured by DER has no effect on bond yields, this is likely because investors do not pay attention to the risks involved when buying or investing in bonds because they assume that bonds are low-risk investments.

Saputra & Prasetyono (2014) in their research explained that the BI rate had a positive and significant effect on bond yields because if the BI rate had increased it would be responded to by an increase in the rate of return required by investors because bond prices tended to fall due to rising BI interest rates. In other words, if the BI rate increases, the yield required by investors will also increase. Inflation has a positive and significant effect on bond yields, this is due to changes in the inflation rate that is very volatile, will have an impact on investment in securities because with rising inflation means investing in securities such as bonds is considered increasingly risky because market conditions are experiencing an overall price increase, so with the high risk caused by the inflation rate, investors expect higher yields on investment, in other words the inflation rate affects the size of the bond yield desired by investors. GDP has a negative and significant effect on bond yields, increasing GDP is a positive signal to invest. A high GDP indicates that existing investments have a small level of risk while bonds that have a small risk provide a small yield. Bond ratings have a negative and significant effect on bond yields. Then, this study also shows the BI rate, inflation, GDP, and bond rating together have a significant effect on bond yields.

Referring to the discussion, a research will be conducted to test the consistency of the results of previous studies conducted on the effect of bond age, interest rates and inflation on bond yields because there are a number of differences in the results of these studies.

2. Literature Review

Age of Bonds

One of the instruments traded in a capital market is bonds. Bonds are debt securities issued by issuers (can be legal entities or companies, can also be from the government) that require funds for operational and expansion needs in advancing the investments they carry out (Namjuddin & Amri, 2016). The age of the bonds according to Ma'arij and Zulfahridar (2014) is the date on which the bondholders will get the principal repayment or the nominal value of the bonds they own. The

maturity period of the bonds varies from 365 days to more than 5 years. In general, the longer the bond's maturity, the greater the degree of uncertainty, so the greater the risk of maturity.

Interest Rates

The interest rate according to Boediono (1994) is the price of the use of investment funds (loanable funds). The interest rate is one indicator in determining whether someone will invest or save. High interest rates will encourage investors to invest their funds in banks rather than investing in the production sector or industry that has a greater level of risk. Thus, the inflation rate can be controlled through an interest rate policy

Inflation

Inflation is an economic situation where the level of prices and general costs rise; for example rising rice prices, fuel prices, car prices, labor costs, land prices, rental of capital goods (Zakaria, 2009). Inflation is an event that illustrates the situation and conditions in which the price of goods has increased and the value of the currency has weakened, and if this happening continuously will result in the deterioration of the overall economic condition and be able to shake the political order of a country. Samuelson (2001) provides a definition that inflation is a condition where an increase in the level of general prices, both goods, services and factors of production

Bond Yield

Situmorang (2017) provides a definition of the return or return to be obtained from bond investments expressed as yields, that is, the results that investors will get if they place their funds to buy bonds. Before deciding to invest in bonds, investors should consider the size of the bond yield, as a measure of the annual rate of return that will be received.

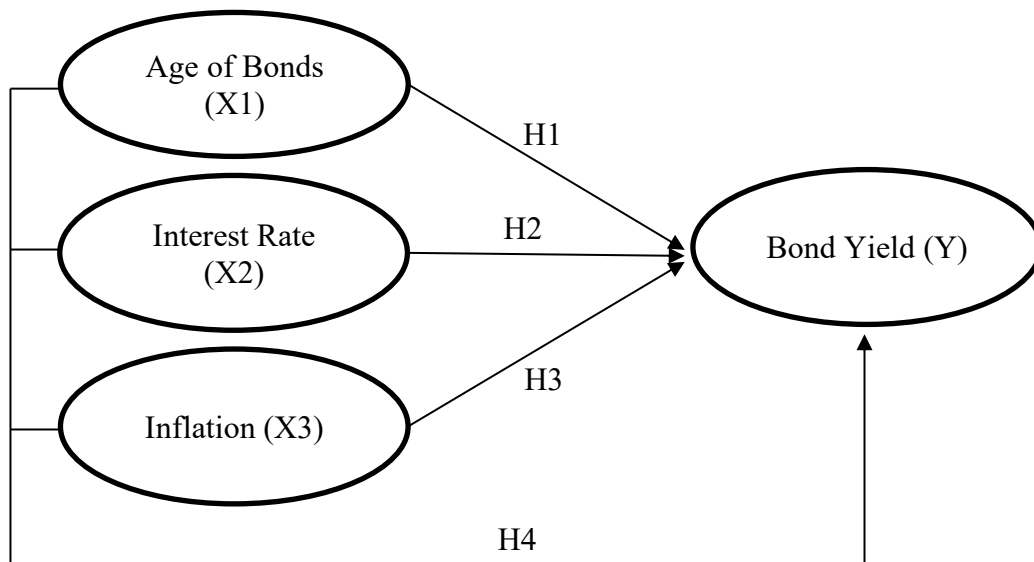


Figure 1. Research Design

Hypothesis:

H1: The age of a bond has an effect on the bond yield

the longer the maturity of the bond, the greater the level of uncertainty so that the greater the risk of maturity (Ma'arij & Zulbahridar, 2014). Previous research by Purnamawati (2010) found that the age of bonds had a significant effect on bond yields

H2: Interest Rates affect Bond Yields

An increase in interest rates has a relationship to bond yields, because it will cause the price of bonds that are still circulating to fall, while a decrease in interest rates will cause bond prices to rise (Purwanti & Purwidiанти, 2017). Previous research by Yuliawati & Suarjaya (2017) found that interest rate variables influence bond yields

H3: Inflation affects the Bond Yield

If inflation increases, then it will affect the interest rate which will also increase. Increased interest rates cause bond prices to decline and yields will increase (Purwanti & Purwidiанти, 2017). This is in line with previous research by Kurniasih & Restika (2015) which states that inflation affects the bond yields

H4: Age of Bonds, Interest Rates, Inflation simultaneously affects the Bond Yield

Previous research by Yuliawati & Suarjaya (2017) states that variable age bonds, interest rates and inflation have a significant effect on bond yields.

3. Methods

Data collection methods used in this study are literature studies conducted by processing literature, articles, journals, previous research results, and other written media relating to the topic of discussion of this research. In addition, data collection is done by collecting all secondary data and all information used to solve problems contained in documents.

The dependent variable used in this study is bond yields, while the independent variable in this study is the age of bonds, interest rates and inflation.

The population in this study are all government bonds listed on the Indonesia Stock Exchange. The sample taken is the type of government bond chosen by the purposive sampling method. Purposive sampling is a sampling technique with certain considerations. The criteria for consideration and sample selection in this study are conventional government bonds, government bonds that have a fixed rate, government bonds with semiannual compounding, government bonds denominated in rupiah, government bonds listed on the Indonesia Stock Exchange as of August 2018. The analysis technique the data used in this study is multiple linear regression.

4. Results and Discussion

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the direction of the influence of the age of bonds, interest rates and inflation on government bond yields. This analysis was processed using the SPSS 22.0 for Windows program.

Table 1. Results of Multiple Linear Regression Tests
Coefficients^a

Model	Unstandardized Coefficients		Std Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	.026	.008		3.130	.004
Age of Bonds	.000	.000	.154	1.851	.073
Interest Rates	.007	.001	.936	5.379	.000
Inflation	.000	.001	-.041	-.234	.816

a. Dependent Variable: YTM

Based on the table in multiple linear regression obtained by the multiple linear regression equation as follows:

$$Y = 0.026 + 0.000X1 + 0.007X2 + 0.000X3 + \epsilon$$

The multiple linear regression equation shows the direction of each independent variable to the dependent variable, where the regression coefficient of the independent variable that is positive means it has a direct effect on Yield to Maturity (YTM). The regression equation can be described as follows:

a. Ss0 constant

The constant value obtained is 0.026, which means that if there is no variable bond age, interest rates and inflation, then the amount of Yield to Maturity (YTM) that occurs is 0.026.

b. Ss1 constant

The value obtained is 0,000 which means that if the bond age variable is increased by 1 unit, the Yield to Maturity (YTM) will increase by 0,000 units.

c. Constant β_2

The value obtained is 0.007, which means that if the interest rate variable is increased by 1 unit, the Yield to Maturity (YTM) will increase by 0.007 units.

d. Constant β_3

The value obtained is 0,000 which means that if the inflation variable is increased by 1 unit, the Yield to Maturity (YTM) will increase by 0,000 units.

Statistical Test T

Based on table 1. Multiple Linear Regression Test Results, the results of the T statistical test can be explained as follows: Based on the t test table, it can be seen that the bond age variable, the t value obtained is 1,851. T table value obtained from the statistical table with two sides df = 36-3-1 (32) at a significance level of 0.05 is 2.03693. That is, the value of t count is smaller t table that is $1.851 \leq 2.03693$. Meanwhile, if seen from the level of significance, the significance obtained is greater than the level of significance that is set at $0.073 > 0.05$.

Based on this analysis, the decision on the first hypothesis is H01 accepted. So, it can be concluded that the age of bonds does not have a significant effect partially on government bond yields. Based on the t test table it can be seen that in the interest rate variable, the t count obtained is equal to 5,379. T table value obtained from the statistical table with two sides df = 36-3-1 (32) at a significance level of 0.05 is 2.03693. That is, the calculated t value is greater than t table that is $5.379 > 2.03693$. Meanwhile, if seen from the level of significance, the significance obtained is smaller than the level of significance that is set at $0,000 < 0.05$.

Based on this analysis, the decision on the second hypothesis is H02 rejected. It can be concluded that the interest rate variable has a significant effect partially on government bond yields. Based on the t test table, it can be seen that in the interest rate variable, the t count obtained is -0.234. T table value obtained from the statistical table with two sides $df = 36 - 3 - 1$ (32) at a significance level of 0.05 is 2.03693. That is, the calculated t value is smaller than t table that is $-0.234 \leq 2.03693$. Meanwhile, if seen from the level of significance, the significance obtained is greater than the significance level specified, which is $0.816 > 0.05$.

Based on this analysis, the decision on the third hypothesis is H03 accepted. It can be concluded that the inflation variable has no significant effect partially on government bond yields.

Simultaneous Significance Test Results (F-test)

The F test is used to test the effect of the independent variables together on the dependent variable. The testing procedure is as follows:

a. Using F arithmetic and F tables.

F count can be seen from the ANOVA table output. Whereas the F table can be found in the statistical table at the 0.05 significance with $df1 = k - 1$ and $df2 = n - k - 1$. Decision making is if $F \text{ arithmetic} < F \text{ table}$ then H0 is accepted. And if $F \text{ count} > F \text{ table}$ then H0 is rejected.

b. Using a significance level of 0.05

Decision making is that if it is significant > 0.05 then H0 is rejected. And if the significance < 0.05 then H0 is accepted.

Table 2. F Test (Simultaneous Test)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.010	3	.003	39.247	.000 ^b
Residual	.003	32	.000		
Total	.012	35			

a. Dependent Variable: YTM

b. Predictors: (Constant), Inflation, Age of Bonds, Interest Rates

Based on the F test table, the calculated F value obtained was 39,247. F value of the table obtained from the statistical table with $df1 = 3$ and $df2 = 32$ at the 0.05 significance level is 2.90. That is, the calculated F value $> F \text{ table}$ ($39.247 > 2.90$). Meanwhile, if seen from the level of significance, the significance obtained is smaller than the level of significance that is set at $0,000 < 0.05$. Then it can be concluded that the age of bonds, interest rates and inflation variables together influence the yield of government bonds.

Table 3. Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.887 ^a	.786	.766	.00907	1.930

a. Predictors: (Constant), Inflation, Age of Bonds, Interest Rates

b. Dependent Variable: YTM

From the table of the coefficient of determination can be seen Adjusted R Square value of 0.766. So, the contribution of the influence of the independent variable (age of bonds, interest rates and inflation) of 76.6% while the remaining 23.4% is influenced by other factors not examined.

Effect of Age of Bonds on Government Bond Yields

The results of this study found that the age of the bonds has a regression coefficient of 0,000. The calculated t value obtained is smaller than t table that is $1.851 < 2.03693$ and the resulting significance value is greater than the specified significance level of $0.073 > 0.05$. So, it can be concluded that the age of bonds does not have a significant effect on government bond yields. In this case H01 is accepted and Ha1 is rejected.

The results of this study do not support the theory and previous research regarding the relationship between bond age and bond yields. This research shows that inflation has no significant effect on government bond yields. The results of this study are strengthened by the results of previous research conducted by Yuliawati & Suarjaya (2017) which states that the age of bonds does not have a significant effect on government bond yields. This is because government bonds are included in risk-free investments and guaranteed returns by the state so that the risk of maturity is not a special consideration in investing government bonds. Because the level of risk of government bonds is lower than corporate bonds so investor confidence is positive even though the specified time period is long term. In other words, investors believe that investments through government bonds do not run the risk of default.

The results of this study found that the age of the bonds have a regression coefficient of 0.007. The calculated t value obtained is greater than t table that is $5.379 > 2.0369$ and the resulting significance value is smaller than the specified significance level of $0.000 < 0.05$. So it can be concluded that interest rates have a significant effect on government bond yields. In this case H02 is rejected and Ha2 is accepted.

Thus, according to the coefficient sign that has a positive direction shows that the higher the interest rate, the higher the yield of government bonds offered and vice versa because the current interest rate can be a reference for investors in obtaining more profits from their investments. The higher the interest rate, investors want a rate of return that is more in the future than the current interest rate. The results of this study are supported by the results of previous research by Yuliawati & Suarjaya (2017) which states that interest rates affect the yield of government bonds. In this case the government also attracts investors by offering higher yields than Bank Indonesia interest rates.

The results of this study found that the inflation variable has a regression coefficient of 0,000. The t value obtained is smaller than t table that is $-0.234 < 2.03693$ and the resulting significance value is greater than the specified significance level of $0.816 > 0.05$. So, it can be concluded that inflation has no significant effect on government bond yields. In this case H03 is accepted and Ha3 is rejected.

The results of this study do not support the theory and previous research regarding the relationship between inflation and bond yields. This research shows that inflation has no significant effect on government bond yields. The results of this study are reinforced by the results of previous research conducted by Yuliawati & Suarjaya (2017) which states that inflation has no significant effect on government bond yields. This is due to the value of inflation that changes significantly every period is not followed by changes in the yield offered. As happened in 2006 to 2007 when the government issued bonds series FR0040 and FR0042 the change in inflation in that period was very volatile, but the yields offered were not much different.

The results of this study found that the age of bonds, interest rates and inflation have a calculated F value greater than F table that is $39.247 > 2.90$ and the resulting significance value is smaller than the specified significance level of $0.000 < 0.05$. So, it can be concluded that the variable age of bonds, interest rates and inflation have a significant effect simultaneously on the yield of government bonds. In this case H_0 is rejected and H_a is accepted.

Based on the results of the coefficient of determination test, the value of Adjusted R Square obtained is 0.766. So, the contribution of the influence of the variable age bonds, interest rates and inflation together amounted to 76.6% while the remaining 23.4% is influenced by other factors not examined. Thus, investors can use these three variables together as a material consideration in investing through government bonds because the contribution of the three variables together is quite large in influencing government bond yields.

5. Conclusion

The results of this study found that the age of bonds does not significantly influence the yield of government bonds. Therefore, the first hypothesis which states that the age of bonds has a significant effect on government bond yields is rejected. Furthermore, interest rates have a significant effect on government bond yields. Therefore, the second hypothesis which states that interest rates have a significant effect on government bond yields is accepted. The results of subsequent studies found inflation had no significant effect on government bond yields. Therefore, the third hypothesis which states that inflation has a significant effect on government bond yields is rejected. On the other hand, the age of bonds, interest rates and inflation simultaneously have a significant effect on government bond yields. Therefore, the fourth hypothesis which states that the variable age of bonds, interest rates and inflation simultaneously have a significant effect on the yield of government bonds is accepted.

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The Effect of Discipline and Motivation on Employee Performance in PT Samsung Elektronik Indonesia

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Abstract

This study aims to test and analyze the influence of discipline and motivation on PT Samsung Elektronik Indonesia. The data were collected by distributing questionnaires with a total sample of 92 respondents and using a quantitative descriptive approach. The data analysis used was statistical analysis in the form of multiple linear regression tests. The results of this study indicate that partially and simultaneously the discipline and motivation variables affect the performance of the employees of PT Samsung Elektronik Indonesia. This is evidenced by the results of the T test and the F test also shows the significant value of the two independent variables that support the hypothesis.

Keywords: Discipline, Motivation, Performance.

1. Introduction

In the era of globalization, companies are required to be more competitive. The company must have advantages and competitiveness, so that it can survive among other companies. The amount of competition that occurs in this globalization era, one of which occurs in the economic sector. Here a company must be able to face the challenges that occur so that a company can survive properly. One of the efforts that must be done is to increase its human resources.

In a company, employees will really need their words on the rules and regulations that apply to the company. In other words, work discipline for employees is needed, because what the company aims to achieve will be difficult to achieve if there is no work discipline. Employees should understand that having good work discipline means that a useful advantage will be achieved, both for the company and for the employees themselves. According to Dr. Malayu S.P. Hasibuan quoted by R. Supomo and Eti Nurhayati (2018: 133) explained that work discipline is the sixth operational function of human resource management, which is the most important because the better employee discipline, the higher the level of discipline so that employee work performance is better.

Employee work motivation is one of the elements that will determine the company's success in achieving its goals. Companies need to provide encouragement that is able to provide awareness and willingness for employees to work as desired by the company, this encouragement is called work motivation. However, providing motivation is not easy. Motivation represents the psychological processes that lead to action in the form of attitudes and behavior. In connection with work motivation, empowerment is a very related issue. Because empowerment will be able to provide a stimulus for employees to be motivated to work and employees who are properly empowered will be

able to produce optimal performance. According to Robbins, quoted by Doni juni priansa (2015: 201), motivation is a process that shows individual intensity, direction, and persistence in efforts to achieve goals.

Employee performance in English is called job performance or actual performance or level of performance, which is the level of success of the employee in completing his job. Performance is not an individual characteristic such as talent or ability but is a manifestation of the talent or ability itself. According to Rivai and Sagala, quoted by Doni juni priansa (2015: 269) states that performance is a real behavior that is displayed by everyone as work performance produced by employees according to their role in the organization.

The influence of discipline and work motivation on employee performance is one of the important things to support company productivity, because with the influence of discipline and work motivation on employee performance, the needs of employees, both directly and indirectly, can be met. Thus, employees will work passionately to produce quality goods and services. This can affect employee morale and motivation at work.

This company has been around for a long time in Indonesia and continues to grow until now, so it is very interesting to find out more information about this company. One of the concerns of the management of PT. Samsung Elektronik Indonesia, in formulating policies regarding employee performance, is to improve training and work methods that make employees enjoy the work that has been assigned to them. The quality of human resources is determined by the extent to which the system in the field of human resources is able to support and satisfy the desires of both employees and the company. Increased knowledge, skills, changes in attitudes and behavior are corrections to performance deficiencies needed to improve performance and productivity through discipline and motivation from the leadership or the company. Training will provide opportunities for employees to develop new skills and abilities at work so that what is known and mastered now and in the future can help employees understand what should be done.

This employee performance appraisal system is the work of employees within the scope of their responsibilities which of course refers to a formal and structured system that is used as an instrument to measure, assess and influence work-related traits, control employee behavior, including attendance levels, work results, make decisions regarding salary increases, bonuses, promotions and job placement of employees in suitable positions.

In line with the description above, PT Samsung Elektronik Indonesia, which is engaged in the electronics industry, must continuously and continuously carry out employee education and training, so that the skills, skills and attitudes of employees increase so that every job will be easier to complete on time and on target at ultimately will increase the productivity and profitability of the company. This study was designed to determine the effect of discipline and motivation on employee performance.

2. Literature Review

Performance

Employee performance according to Hasibuan (2012: 94) can be interpreted as a result of work achieved by a person in carrying out the tasks assigned to him based on skills, experience, and seriousness and time. Meanwhile, Abdullah (2014: 3) states that employee performance is the result of work or employee performance. According to Mangkunegara (2008) Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him. As we know there are many factors that influence a person's performance both from within the person and factors from outside.

Discipline

According to Hasibuan (2012) discipline is the awareness or willingness of a person to obey all company regulations and applicable social norms. According to Sastrohadiwiryo Siswanto (2018) work discipline can be defined as an attitude of respect, respect, obedience, and obedience to the applicable written and unwritten regulations as well as being able to carry out and not dodge receiving sanctions if it violates duties and authorities. given to him. According to Sutrisno (2018) explaining that work discipline is the behavior of a person who is in accordance with the regulations, existing work procedures or work discipline is an attitude of behavior and actions in accordance with organizational regulations both written and unwritten

Motivation

According to Hasibuan (2017), motivation is an incentive to desire and a driving force for a person's will to work because every motivation has a specific goal to be achieved. According to Siagian (2017) says that motivation is a psychological state that encourages, activates, or moves and that motivation directs and channels one's behavior, attitudes, and actions which are always associated with achieving goals, both organizational goals and personal goals of each member. personal. According to Robbins in Wibowo's research (2016) states motivation as a process that causes intensity, direction, and individual persistence towards achieving goals.

Framework

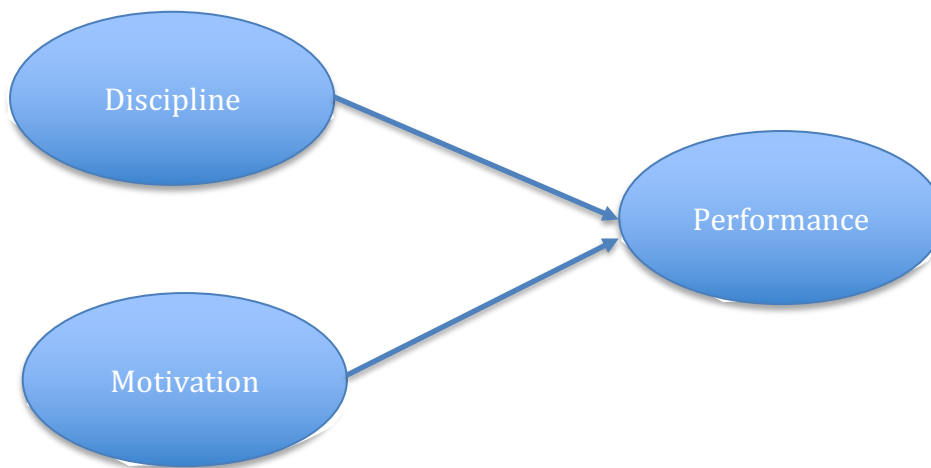


Figure 1. Research Framework

Hypothesis:

H1: Discipline has a positive and significant effect on employee performance

H2: Motivation has a positive and significant effect on employee performance.

3. Methods

This type of research is a quantitative research, namely research used to answer problems through careful measurement techniques for certain variables, resulting in generalizable conclusions,

regardless of the context of time and situation and the type of data collected, especially quantitative data (Surya Bintarti, 2015). The population and sample in this study amounted to 92 employees. In this study using multiple linear regression method, to test the effect of the independent variable on the dependent variable. Testing the data used in this study includes validity, reliability, classic assumption tests (normality test, multicollinearity test, heteroscedasticity test, multiple linear regression analysis, t test to test and prove the research hypothesis, simultaneous, and the coefficient of determination.

4. Results and Discussion

Validity Test

Is a problem related to the question of the extent of measuring instruments to measure what should be measured (Soewadji, 2012). The validity test is also a test tool used to measure whether a questionnaire is valid or not (Ghozali, 2016). Valid items are indicated by the existence of a significant correlation between items and the item value score. To determine whether an item is feasible or not to be used, namely by testing the significance of the correlation coefficient at the 0.05 significance level, which means that an item is considered valid if it has a significant correlation to the total item score (Ghozali, 2013).

Based on the results of data processing, here are the results of the validity test in this study.

Table 1. Validity Test

Variables	Item	Validity
Discipline	10	Valid
Motivation	10	Valid
Performance	10	Valid

Based on the test results from table 1, that the Discipline variable is 10 statements, Motivation is 10 statements, and Performance is 10 statements. Of the three variables, all statements are declared valid because all of them have a calculated r number greater than the r-table number of 0.2423 which means valid.

Reliability Test

Reliability test is used to determine the consistency of measuring instruments, whether the measuring instruments used are reliable and remain consistent if the measurement is repeated. The reliability test method that is often used is Cronbach's Alpha. A variable is said to be reliable using a limit of 0.6. Priyatno (2016: 60).

Table 2. Reliability Test

Variables	Alpha Cronbach	Validity
Discipline	0,688	Reliable
Motivation	0,688	Reliable
Performance	0,703	Reliable

Based on table 2, it can be seen that the Cronbach Alpha is greater than 0.6. This shows that all statements in this study are said to be reliable or have a good level of reliability so that they can be used in subsequent research analyzes.

Multiple Linier Regression

Multiple linear regression analysis is used in this study in order to determine whether there is an influence of the independent variable on the dependent variable. Statistical calculations in multiple linear regression analysis used in this study were to use SPSS software. The results of multiple linear regression are as follows:

Table 3. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	5.996	2.251		2.664	.009
Discipline	.339	.094	.314	3.616	.000
Motivation	.556	.087	.558	6.424	.000

Based on the SPSS output above, the regression equation is obtained as follows:

$$Y = -5.996 + 0.339 X1 + 0.556 X2$$

The model shows that: Constant = 5.996 If the variables of Work Discipline and Motivation are assumed to be constant, then employee performance will increase by 5.996. Discipline Coefficient X1 Discipline coefficient value of 0.339, stating that every increase of 1 score for Discipline will be followed by an increase in employee performance of 0.339. Work Motivation Coefficient X2 the coefficient of Work Motivation shows a number of 0.556, which states that if there is an increase of 1 score for Work Motivation it will be followed by an increase in Employee Performance of 0.556.

Partial Test

Tests to determine the effect of discipline (X1) and work motivation (X2), partially on the variable performance of employees of PT. Samsung Electronics Indonesia used the T test. From the analysis using the error rate (α) 10% and degrees of freedom (df) = n-k-1.

Table 4. Hypothesis Test

No.	Variables	t-value	Sig	t-table
1.	Discipline	3,616	0,000	1,986
2.	Motivation	6,424	0,000	1,986

Based on the results of the trial test for the Discipline variable, it was found that t-value = 3.616 with a significance value of $0.000 > 0.05$, then Ha1 was accepted. This shows that partially Ha1 which states that there is an influence of discipline on employee performance is accepted. As well as a partial test for the Work Motivation variable obtained t-value = 6.424 with a significant value of $0.005 < 0.05$, then Ha2 is accepted. This shows that partially Ha2 which states that there is an influence of work motivation on employee performance is accepted.

Goodness of Fit

Priyatno (2016: 63) F test is used to test the effect of independent variables together on the independent variable. The level of significance uses 0.05 $df_1 = k-1 = 2$ and to determine F table, namely $df_2 = n-k-1$ or $92-2-1 = 89$. Obtained Ftable is 3.097. The results of the data obtained are as follows:

Table 5. ANOVA

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1199.195	2	599.597	83.379	.000 ^b
	Residual	640.023	89	7.191		
	Total	1839.217	91			

It can be seen that $F\text{-value} > F\text{-table}$ or $83.379 > 3.097$. This concludes that discipline and work motivation together have an effect on performance.

Coefficient of Determination (R2)

Priyatno (2016) explains that the coefficient of determination is used to determine how much the percentage of the contribution of the influence of the independent variables together on the dependent variable. The coefficient of determination can be seen in the following table:

Table 6. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,807 ^a	,652	,644	2.682

The results from the table above can be seen that the coefficient of determination (adjusted R2) obtained is 0.652. This shows that the influence of the independent variable is 65%, while the rest, namely 35%, the employee's performance is influenced by other variables not examined in this study.

Discussion

Based on the results of statistical testing, it can be seen that simultaneously the Discipline and Work Motivation variables have a positive and significant effect on the Performance variable. Furthermore, for partial testing it can be seen that the Discipline variable has a positive and significant effect on the performance variable, while the Work Motivation variable has a positive and significant effect on the performance variable. The explanation of each variable effect is explained as follows:

The Effect of Discipline on Performance

Hypothesis testing (H1) shows that the hypothesis can be accepted, it can be seen that there is an influence between discipline on performance. And based on the statistical test of Discipline, it shows the t value of 3,616 with a significance of 0,000, which means that the discipline variable has a positive effect on performance. Because $t_{count} > t_{table}$ or $3,616 > 1,986$. This shows that discipline can affect the performance of employees of PT. Samsung Elektronik Indonesia.

The Effect of Work Motivation on Performance

Hypothesis testing (H2) shows that the hypothesis is acceptable, it can be seen that there is an influence between Work Motivation on Performance. And based on the statistical test on work

motivation, it shows the t value of 6.424 with a significance of 0.000, which means that the work motivation variable has a positive influence on performance. Because $t_{count} > t_{table}$ or $6.424 > 1.986$. This shows that work motivation can affect the performance of employees of PT. Samsung Elektronik Indonesia

5. Conclusion

Based on the description of the research results starting from theoretical exposure to data collection and data presentation as well as analysis and discussion, it can be concluded that partially the Discipline variable has a positive and significant effect on the Performance variable. The results of the regression analysis show that H_0 is rejected and H_1 is accepted. Therefore, the first hypothesis is accepted. Partially the work motivation variable has a positive and significant effect on the performance variable. The results of the regression analysis show that H_0 is rejected and H_1 is accepted. Hence, the second hypothesis is accepted. Simultaneously all independent variables, namely Work Discipline and Motivation, have a positive and significant effect simultaneously or together on the dependent variable, specifically employee performance.

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The Effect of Computerization Systems on Employee Performance in Duren Sawit Office, East Jakarta

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Abstract

Technological developments have affected services to the community more quickly and accurately. The computerized system has been proven to assist the government in smoothing the operational work of its employees. This study aims to determine the significant effect of a computerized system on employee performance at the Duren Sawit office in East Jakarta, and to determine the responses of employees in the community service department who use a computerized system. The research method used in this research is a quantitative descriptive approach. Data obtained from the results of questionnaires given to respondents and interviews of 30 people with census sampling techniques, namely front office employees. The office of the village of Duren Sawit uses a computerized system to help smooth operational work of its employees in serving the community. From the results of processed questionnaires, observations, and interviews, it can be seen that there is a significant influence between the computerized system on the performance of public service employees which is very strong with a very strong correlation coefficient value, with a variable influence of 84.6%. As well as the response of employees who use a computerized system, proving that the system used is very helpful in completing their work so as to produce good performance.

Keywords: Computerization, Employee Performance.

1. Introduction

Recent technological developments have been very rapid and have greatly influenced activities in carrying out work activities in the office, especially in terms of processing data which is so much and complicated to do and the results are also less accurate. Current technological developments encourage government agencies to process data to make it more accurate, fast and precise so that work that takes a long time can be completed quickly due to system assistance.

The use of computers can also increase productivity and work effectiveness and time efficiency. With the effectiveness of employees' work, it can make the organization more resilient to achieve its goals and objectives. With the use of a computerized system, an organization will be increasingly able to play a role with a high level of effectiveness and be able to meet the data and information needs for functional units of government organizations, as well as in determining various government policies and development planning, both at the conceptual level and at the operational level requires a variety of data and information that is accurate, precise and fast for decision making in line with the increasingly advanced level of technological development.

2. Literature Review

James O'Brien (2006: 9) suggests that a system is a group of interconnected components, working together to achieve a common goal by receiving input and producing output in an orderly transformation. Besides, a system cannot be separated from the surrounding environment. Then the feedback (feedback) can come from the output but also from the system environment in question. The organization is seen as a system that will certainly have all of these elements. Gordon B. Davis (2012), states that systems can be abstract or physical. An abstract system is an ordered arrangement of interdependent ideas or conceptions. Whereas a physical system is a series of elements that work together to achieve a goal.

System Characteristics, System components (components), a system consists of a number of interacting components, meaning that if they work together to form one unit. These components can be in the form of a subsystem. System boundaries (boundary), system boundary is the scope of the system which is a limiting area between systems and other systems or systems with the external environment. This system limitation allows a system to be viewed as an inseparable unit. Environment outside the system (environment), any form that exists outside the scope or boundaries of the system which affects the operation of the system is called the external system environment. The environment outside this system can be beneficial and can also be detrimental to the system. Thus, the outside environment must be maintained and maintained. The adverse external environment must be controlled. If not, it will interfere with the continuity of the system. System interface (interface), media that connects the system with other subsystems is called the system liaison or interface. This liaison enables resources to flow from one subsystem to another. The form of output from one subsystem will be input to other subsystems through this link. Thus, there can be a system integration that forms one unit. System input (input), the energy put into the system is called system input, which can be maintenance (maintenance input) and signals (input signal). For example, in a computer unit. "Program" is the maintenance input used to operate the computer and "data" is the input signal to be processed into information. System Output (output), the resulting energy is processed and classified into useful output. This output is an input for other subsystems. For example, information systems. The resulting output is information. This information can be used as input for decision making or other things that become input for other subsystems. Processing System (process), a system can have a process that will convert input into output. For example, the accounting system. This system will process transaction data into reports required by management. System Goals (objective), a system has definite and deterministic goals and objectives. If a system does not have a target, then the operation of the system is useless. A system says it will be successful on the goals or objectives that have been planned.

Computer Based Management Information System

In some companies using computers as a tool for employees to make it easier to complete their work affairs, computers can be entered into the field of Management Information Systems. There is also said that a computer-based Management Information System is a Management Information System that places computer data processing tools in an important position. Today, when people describe a modern Management Information System, what is meant is a computerized one so that the ideas of computerization in private and public organizations are actually concerned with the purpose of improving the information system itself. There are several reasons why computers are such an important tool in the Modern Management Information System. The first reason has to do with the computer's ability to process data.

Computerized Systems

Computerized systems are part of the work that is very important in processing and storing data to facilitate employee work. According to Tata Sutabri (2016: 103), a computerized system is an electronic system for fast and precise data manipulation and is designed and organized to automatically receive and store input data, process it and produce output under the supervision of a program instruction step stored in memory. According to Jogyanto (2009: 77) in his book the introduction of computers defines a computerized system is the use of computers as a tool in data processing activities that are carried out manually. The data is converted using a computer that has been programmed beforehand. This data processing starts with the recorder until the report is printed

Computerization

Language computer / computer comes from a foreign language to compute means count. Thus, the computer can be interpreted as a calculating tool or calculating machine. However, if the term computer is translated into Indonesian as a calculating machine, then our imagination will be different from its meaning and purpose, which means as if a computer is equated with a calculator. Computerization can also be interpreted as a computer. Computers use parts or components called hardware and software. The basic part of computer hardware consists of an input equipment unit, a central processing unit (CPU) which will control the sequence and steps of all operations, a storage unit such as magnetic tape, and a high-speed printing device that can print quickly. Converting the course of human thought and language into thought language and machine language requires experts in the field of software or ready-made software programs. This conversion is a process, requiring a program (programmer) who has been trained to know languages such as Pascal and other popular programming languages.

Employee Performance

Performance as the optimal target for work that needs to be completed within a certain scope and period of time. The performance of office district employees needs to be supported by various factors in order to increase the productivity of services to public services and the economy. Performance appraisal is needed to determine the level of success of each employee's performance. Performance appraisal is used to assess the success or failure of implementing activities or policies in accordance with the objectives set in order to realize the company's mission and vision. According to Benardin and Russel in Priansa (2017) state that performance is the result produced by certain job functions or activities at certain jobs during a certain period of time. The work result is the result of the ability, expertise, and desire achieved. According to Sinambela in Priansa (2017) states that: Performance is the ability of employees to perform certain skills. Performance is very necessary because with this performance it will be known how far the employee's ability to carry out the tasks assigned to him. For this reason, it is necessary to determine clear and measurable criteria, as well as jointly stipulated as a reference.

Performance Appraisal Objectives

Basically, performance appraisal has several objectives as stated by Werther and Davis in Priansa (2017), namely: Performance improvement, enabling leaders and employees to take actions related to improving their performance. Compensation adjustment, helping decision makers to determine who is entitled to receive an increase in compensation, and vice versa. Placement decision, determine promotions, transfers and demotions that apply to employees that can be obtained from the

results of job appraisals. Training Needs, evaluating the training needs of employees in order to improve their performance to be more optimal. Career planning and development (career planning and development), combining companies to determine the type of career and career potential that employees can achieve. The recruitment process (staffing process deficiencies), performance appraisals affect employee recruitment procedures used by the company. Informational inaccuracies and job-design errors, help explain errors that occur in HR management, especially in the field of job analysis information, job design, and HR management information systems that apply within the company. Equal employment opportunity (equal employment opportunity), it shows that the placement decision is not discriminatory, meaning that every employee has the same opportunity for a certain position according to the company's needs. External challenges (external challenges), employee performance is influenced by various external factors, such as family, health and work environment. Feedback, the results of the performance appraisal provide feedback for staffing or for the employees themselves.

Still according to Prawirosentono (2014), there are several things that can be used as performance appraisal indicators, including: Owned Knowledge, an employee's knowledge of the job is very important because it is part of his responsibility. Timeliness is an employee able to plan and schedule his work. This will greatly affect the timeliness of employees in completing the work that is the responsibility of an employee. Quality of work does an employee know the quality standards of work required by the company. Speed in Completing Work do employees know the quality standards of company productivity. This relates to the quality of work and the speed with which employees complete a job for which they are responsible. Technical Knowledge Around the Work do employees have technical knowledge about the work they are assigned to, because this is also related to the quality of work and the speed at which employees complete the work for which they are responsible. Self Confidence to what extent are employees dependent on other employees in completing their work, because this is related to a person's self-confidence in carrying out work. Ability to Adjust does the employee have an instinctive judgment (judgment) that is owned by an employee that affects their performance, because they have the ability to adjust and assess their duties in support of the company's vision and mission. Communication Between Employees, employee communication skills, both with colleagues and superiors. Teamwork, the ability of employees to work with other employees. This is very important in determining the performance of these employees.

3. Methods

In this study, the data used are primary data and secondary data, both qualitative and quantitative. Primary data is obtained through direct observation in the field and direct interviews with supporting employees, and the results of distributing questionnaires given to employees who are. The samples taken were 30 respondents, the statistical tests carried out included: Validity Test, Reliability Test, Linear Analysis, Correlation Coefficient Test, Determination Coefficient Test, Hypothesis t-test and F-test, Data processing using SPSS 19.

The variable operational grid used to determine the dimensions and indicators of computerized system variables is as follows:

Table 1. Variable Instrument Indicator X

Dimension	Indicators
Hardware	<ul style="list-style-type: none"> ➤ <input type="checkbox"/> Input Section ➤ <input type="checkbox"/> Main processing and memory parts ➤ <input type="checkbox"/> Output section ➤ <input type="checkbox"/> Communication section

Software	<ul style="list-style-type: none"> ➤ <input type="checkbox"/> System software ➤ <input type="checkbox"/> Application software
Brainware	<ul style="list-style-type: none"> ➤ <input type="checkbox"/> Cognitive intelligence ➤ <input type="checkbox"/> Affective intelligence ➤ <input type="checkbox"/> Psychomotor intelligence
Data base Management	<ul style="list-style-type: none"> ➤ <input type="checkbox"/> Data collection ➤ <input type="checkbox"/> Maintain and maintain data integrity testing ➤ <input type="checkbox"/> Data storage ➤ <input type="checkbox"/> Maintenance of data ➤ <input type="checkbox"/> Secure data ➤ <input type="checkbox"/> Organizing data ➤ <input type="checkbox"/> Search for data
1. Procedure	<ul style="list-style-type: none"> ➤ <input type="checkbox"/> Activities ➤ <input type="checkbox"/> Functions
Telecommunication Network	<ul style="list-style-type: none"> ➤ <input type="checkbox"/> Computer (Host) ➤ <input type="checkbox"/> Telecommunication Channels ➤ <input type="checkbox"/> Telecommunication software

Table 2. Variable Instrument Indicator Y

Dimension	Indicators
Attendance	Presence
Honesty	Deed
Responsible	Responsible for work
Ability (Work Result)	Work meets work standards
	Work skills in accordance with the job
Loyalty	Willingness to contribute more
Obedience	Employee obedience
Cooperation	Help each other between employees
Leadership	Leadership ability
Initiative	Initiative at work

Population and Sample

According to Siregar (2017), the population comes from English, namely Population which means the number of residents. In the research method, the word population is very popularly used to describe a group of objects that are the target of research. The research population is the whole (universe) of the object of research which can be humans, animals, plants, air, value symptoms, events, life attitudes and so on.

Correlation Coefficient Test

According to Siregar (2017: 251) the correlation coefficient is a number that states the strength of the relationship between two or more variables or can also determine the direction of the two variables. Correlation value ($r = -1 \leq 0 \leq 1$). For the strength of the relationship, the value of the correlation coefficient is between -1 and 1, while the direction is expressed in the form of positive (+) and negative (-). For example: If $r = -1$ means perfect negative correlation, meaning that there is an opposite relationship between variable X and variable Y, if variable X increases, then variable Y decreases. If $r = 1$ means perfect positive correlation, meaning that there is a direct relationship between variable X and variable Y, if variable X increases, then variable Y increases.

Coefficient of Determination

According to Siregar (2017), the coefficient of determination (KD) is a number that states or is used to determine the contribution or contribution given by a variable or more X (free) to variable Y (dependent).

Regression Equations

According to Sugiyono (2017), regression analysis is used to predict how far the value of the dependent variable changes, if the value of the independent variable is manipulated / changed or increased and decreased.

4. Results and Discussion

Validity Test

The results of the validity test for the Computerization System variable (X) can be seen in the following table.

Table 3. Validity Test Y

Variable	Indicators	R value	R table	Result
Computerization Systems (X)	X1	0.550	0.3061	Valid
	X2	0.741		Valid
	X3	0,618		Valid
	X4	0,652		Valid
	X5	0,706		Valid
	X6	0,655		Valid
	X7	0,624		Valid
	X8	0,688		Valid
	X9	0,827		Valid
	X10	0,611		Valid

table r test 2 (two) directions with $N = 30 / df = 28$ with an error rate of 5% obtained 0.3610. Because the result of r count is greater than r table for an error level of 5%, it can be concluded that the indicators on the computerized system variables are valid and can be continued for this study. The results of the validity test of the Employee Performance Variable (Y) can be seen in the following table.

Table 4. Validity Test Y

Variable	Indicators	R value	R table	Result
Employee Performance (Y)	X1	0,759	0.3061	Valid
	X2	0,785		Valid
	X3	0,690		Valid
	X4	0,797		Valid
	X5	0,774		Valid
	X6	0,626		Valid
	X7	0,458		Valid
	X8	0,687		Valid
	X9	0,784		Valid
	X10	0,605		Valid

Based on the table r test 2 (two) directions with $N = 30 / df = 28$ with an error rate of 5% obtained 0.3610. Because the result of r count is greater than r table for an error rate of 5%, it can be concluded that the indicators on the work effectiveness variable are valid and can be used for this study.

Reliability Test

The instrument reliability test in this study used a confidence level of 95% or a level of significance (α) = 0.05. The instrument reliability test used Alpha Cronbach criteria. Based on the results of the reliability test above, it is known that the Cronbach's Alpha value is 0.904. This lift is greater than the minimum value of Cronbach's Alpha 0.6.

Therefore, it can be concluded that the research instrument used to measure the variables of the computerized system can be said to be reliable or reliable and the research can be continued. Based on the results of the reliability test above, it is known that the Cronbach's Alpha value is 0.916. The lift is greater than the minimum Cronbach's Alpha value of 0.6. Based on the above provisions, the Employee Performance variable in this study shows very reliable results. therefore, it can be concluded that the research instrument used to measure the work effectiveness variable can be said to be reliable or reliable and can be continued for research.

Determination Coefficient Test

To determine the influence of a computerized system on employee performance at the Duren Sawit East Jakarta urban village office, the coefficient of determination test was used. The results obtained from processing through SPSS 26.0 are as follows.

Table 5. Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
,846 ^a	,716	,705	2,508

Based on the results of processing through SPSS 26.0, it can be seen that the value of R Square is 0.716 or 71.6%, which means that the computerized system of employee performance at the Duren Sawit office, East Jakarta is 71.6% and the rest is influenced by other factors.

Test of Regression Equations

Tests to determine the effect of discipline (X1) and work motivation (X2), partially on the variable performance of employees of PT. Samsung Electronics Indonesia used the T test. From the analysis using the error rate (α) 10% and degrees of freedom (df) = n-k-1.

Table 6. Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,120	4,362		1,403	,172
	X	,842	,100	,846	8,394	,000

a. Dependent Variable: Y

Based on the table above, it can be seen that the significant value is $0.000 < 0.05$, the decision is that H0 is rejected, H1 is accepted, then the conclusion is that the regression equation is significant so that the regression equation is

$$Y = 6.120 + 0.842X$$

This means that if $X = 0$ or without a computerized system, the employee's performance will be 6.120, if X increases by 1 point or every increase in the computerized system by 1, it will increase the employee's work effectiveness by 0.842 and vice versa. This shows a positive relationship between computerized systems and employee performance.

5. Conclusion

From the results of the study, the authors draw some conclusions, namely, from the calculation of the correlation coefficient, the result is 0.846 which indicates that there is a strong relationship between computerized systems and employee performance at the Duren Sawit office in East Jakarta. Based on the calculation of the coefficient of determination, the result is 0.716 which shows the influence of the computerized system on employee performance by 71.6% and the remaining 28.4% is influenced by other factors. Based on the calculation of simple linear regression analysis, the equation $Y = 6.120 + 0.842X$ is obtained which shows that without a computerized system, the employee's performance is 6.120. And if X increases by 1 point or every increase in computerized system by 1, it will increase employee performance by 0.842 and vice versa. And have a positive relationship.

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Maintain Madura language in Manduro Village, Jombang, East Java

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Abstract

This study examines the maintenance of Madurese language in Manduro Village. The focus of this research is the use of Madurese (BM) and Javanese (BJ) in the family realm according to the age group of the respondents. All Madurese speakers in Manduro Village became the study population, while the sample was limited to 88 respondents who were randomly selected and divided into four age groups consisting of ages 10 - 13 years, 14 - 24 years, 25 - 50 years, and 50 years old. on. This research is based on the realm theory of Fishman (1972c) and Greenfield (1972), and the preservation of language from Holmes (2013). The method used is quantitative. The data were obtained by applying a survey questionnaire technique. Data were analyzed using compare means analysis to determine the mean score of the use of Madurese (BM) and Javanese (BJ) based on age groups. In general, the results of this study indicate that the use of BM by the Manduro community is still being maintained. This result is based on obtaining an overall mean score of 1.96 ((range of scores between 1 - 5, where 1 = (almost) always BM, 2 = often BM, 3 = balanced BM and BJ, 4 = frequent BJ, and 5 = (almost) always BJ)). (Almost) always using BM occurs in respondents aged 50 years and over and 25 - 50 years, meanwhile those aged 14-24 years tend to use BM more often than BJ, while those aged 10-13 years are balanced in using BM and BJ.

Keywords: Maintain Language, Village, Family, Community

1. Introduction

Indonesia is a nation state consisting of various ethnicities, races and cultures — religions, languages and customs which are widespread in parts of the island throughout the archipelago. As a nation that has cultural plurality (multiculturalism) and diversity of languages (multilingual), Indonesia has 719 languages, with 707 languages still in use, while the remaining 12 languages are extinct (<https://www.ethnologue.com/country/ID>). Competition between one language and another only leaves two options: survive or shift. The choice to continue to use (maintain) the mother tongue or instead replace (make a shift) with another language is highly dependent on the behavior of the community's language use which is based on the available situation. This situation or realm causes a person to prefer a certain language (variety of languages) over other languages (types of languages). From several domains of language use, according to Greenfield, it is the realm of family and friendship which is the core domain (Fishman, 1972c: 47). This indicates that the realm of language use in the family is a benchmark for the future fate of the language. In other words, if in the family realm the continuity of the mother tongue does not occur, we can be sure that the language will experience a shift (language shift), and vice versa, if the mother tongue is still connected by the older generation (parents) to the younger generation (children), that language will last.

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Dorian argues that one of the reasons for the shift of Gaelic to English in East Sutherland is the result of the unwillingness, not the inability of parents (parents and grandparents) to connect their mother tongue to the younger generation (children and grandchildren) (Fasold, 1984: 225). Dorian further argues as quoted by Fasold that:

The home is the last bastion of a subordinate language in competition with a dominant official language of a wider currency. An impending shift has in effect arrived, even though a fairly sizeable number of speakers may be left, if those speakers have failed to transmit the language to their children, so that no replacement generation is available when the parent generation dies away (1984: 225).

Thus, if the mother tongue is no longer used by the younger generation (children) in the house which should be the last bastion of language preservation, then in such a situation the language will no longer experience a shift, instead it leads to extinction. However, the case revealed by Dorian cannot be used as a generalization to read linguistic data all over the place. The act of *gebyah uyah* (generalization) against all data will actually bury and drown the uniqueness of the existing data.

As happened in Manduro Village, Kabuh District, Jombang Regency, where the majority of the people are bilingual (Madurese and Javanese) and some are *anekabahasawan* (+ Indonesian). Their mother tongue is Madurese (BM). This language is used as their group's identity as *Oreng Manduro* - their familiar nickname (Permadi, 2013). BM is used as a means of communication in everyday life between Manduro people. Meanwhile, the Javanese language (BJ) is preferred to communicate with people outside Manduro because the majority of the population of Jombang is ethnic and speak Javanese. In this regard, the problem raised in this study is whether BM, which is the mother tongue of the Manduro people, is still connected by the older generation (mother / father and grandmother / grandfather) to the younger generation (children and grandchildren)? Then, does the continuity or discontinuity of BM between generations have an impact on the maintenance of BM?

Thus, this study aims to reveal the extent to which BM is connected by the older generation to the younger generation. Then what impact would occur if the continuity of the language did not occur, would BM still survive or even shift?

2. Literature Review

Language and Domain Selection

In the study of defense and language shifting, the choice of language is something important which in the end can lead to which direction the language is anchored, whether it is more heavily defended or tends to shift. Fishman in *Language in Sociocultural Change* says that Language choices, cumulated over many individuals and many choice instances, become transformed into the processes of language maintenance or language shift (1972: 80).

Language selection itself can be said as an act of using language or varieties of languages by speakers based on the available situations. In other words, it is this situation or realm that causes a person to prefer a certain language or variety of languages over other languages or languages. The domain or 'domain' is defined by Fishman as an abstract socio-cultural description of the topic of communication, the relationship between communicators, and the place where communication events occur according to the strata of the social structure of society (1972: 442). The concept of realm according to Fishman is to explain language use behavior in a stable bilingual society. Compared to social situations, the realm is abstract from the cross between a certain status (role-relationship) and a certain subject (Siregar, et al, 1998: 51). So, according to Fishman there are three important points in the realm, namely; the relationship between communicators (participants), the place of communication (settings), and topics of discussion (topics) (Holmes, 2013: 21).

Regarding the number of realms, there is no absolute agreement between experts. Fishman in *The Sociology of Language: An Interdisciplinary Social Science Approach to Language in Society*

(1972c: 47) in his research uses four domains, namely the domains of family, neighborhood, work, and religion. Parasher (1980) as cited by Fasold (1984) mentions seven domains, namely family, friendship, neighborliness, transactions, education, government and work. Meanwhile Greenfield as quoted by Fishman (1972c: 47) uses five domains; the realms of family, friendship, religion, education, and work in a study of Puerto Rican society in New York City.

In this study, researchers only limited the use of language to the family domain. Because the family domain is considered the most important domain in the continuation of mother tongue between generations. Apart from that, the family domain is also considered the core domain of language maintenance.

Language Maintenance

Language preservation is defined as an effort to continue to use a language in competition with other languages (languages) that are socially and regionally stronger. The terms "retention" and "shift" were revealed in an article written by Fishman in 1964 (Mesthrie, 2009: 245). Fishman in *Language Loyalty, Continuity and Change* (2006: 23) argues that:

The study of language maintenance and language shift is concerned with the relationship between change (or stability) in language usage patterns, on the one hand, and ongoing psychological, social, or cultural processes, on the other hand, in populations that utilize more than one speech variety for intra-group or for inter-group purposes.

Apart from the factors of language use (domain relations and diglossia), psychological and social factors also greatly influence whether the language is able to survive or even tends to shift. Here, Fishman also emphasizes that the maintenance and shift of language is related to the choice of language used in both intra-group and inter-group interactions. In maintaining language, apart from the identity factor (Dorian, 1981; Fasold, 1984; Sumarsono, 1990), minimal contact with the majority community (Sumarsono, 1990), support from institutions or institutions such as education, law and administration, media, and religion is also very important. determine (Holmes, 2013, Dorian, 1981, and Kamwangamalu in Omoniyi and Fishman, 2006).

Fasold in his book entitled *The Sociolinguistics of Society* (1984) argues that language maintenance and language shifting are like two sides of a coin (1984: 213). This means that language shifts other languages or languages that are not displaced by other languages; language that is shifted is a language that is not able to defend itself (Sumarsono, 2012: 231). Furthermore, Fasold defines language retention and shifting as:

"Language shift simply means that a community gives up a language completely in favor of another one. The members of the community, when the shift has taken place, have collectively chosen a new language where an old one used to be used. In language maintenance, the community collectively decides to continue using the language or languages it has traditionally used (1984: 213). Based on this description, language shift can occur when people choose a new language to replace the old language that has been used previously, while language maintenance is the opposite situation of language shift, where the language community continues to use the old language collectively. In this case, a society can shift or maintain its language, apart from being collective, it also takes a relatively long time and all of that is the result of the choice of the language of that society.

One indicator to determine the patterns of language shift and maintenance can be observed from the domains of language use. Furthermore, Fasold revealed: When a speech community begins to choose a new language in domains formerly reserved for the old one, it may be a sign that language shift is in progress. If the members of a speech community are monolingual and are not collectively acquiring another language, then they are obviously maintaining their language-use pattern (1984: 213).

From this it can be said that the use of language in domains can be a measure of whether the language can still be said to have survived or has begun to shift. If we refer to Fishman's opinion, it is the realms of family and kinship that are considered more important than the realms of education and work. Holmes (2013) in the book *An Introduction to Sociolinguistics* states that the factors of language retention can be seen from internal and external factors. External factors can be seen from the opinion of Holmes:

Resistance to language shift tends to last longer in rural than in urban areas. This is partly because rural groups tend to be isolated from the centers of political power for longer, and they can meet most of their social needs in the ethnic or minority language ... To maintain a language you must have people you can use it with on a regular basis (2013: 61-62).

From the description above, it can be seen that demographic factors can affect the maintenance of a language. Due to the high mobility of urban communities, urban areas can be said to be very vulnerable to conditions of language shift. On the other hand, rural communities are more able to maintain their mother tongue because apart from being located far from the center of government (geographic factor: being isolated from ethical and linguistic pluralism), they no longer need a language other than their mother tongue for communication purposes (Fahlevi, 2020).

Apart from demographics, several other factors, such as education, law and administration, government, media, and even religion are no less significant in the effort to defend regional (minority) languages. Institutional support generally makes the difference between success and failure in maintaining a minority group language. Education, law and administration, religion and the media are crucial domains from this point of view. The minority group which can mobilize these institutions to support language maintenance has some chance of succeeding. When the government of a country is committed to maintaining or reviving a language, it is possible to legislate for its use in all these domains (2013: 66).

There are many external factors that can be used to prevent a shift in a language, especially minority languages where the number of speakers is minimal. Meanwhile, from internal factors, Holmes argues ... Where language is considered an important symbol of a minority group's identity, ... the language is likely to be maintained longer (2013: 64). If the speech community still feels that identity is necessary, while one of the markers of identity is language, then the preservation of a language, especially regional languages will be maintained.

3. Methods

The method applied in this research is quantitative method. Quantitative methods prioritize the use of quantitative measurements and analyzes using statistical analysis (Djojotubroto and Sumaryati: 2000). The main data in this study is a survey questionnaire. In the questionnaire there are several lists of statements. The list of statements used in this study refers to Wilian's (2006: 251-257) list of statements in his research entitled "Language Retention and Ethnic Identity Shift: A Study on the Sumbawa-Sasak Dwibahasawan in Lombok."

In data collection, researchers used a questionnaire (questionnaire) distribution technique. The type of questionnaire used in this study is a closed questionnaire. This questionnaire has several parts, including instructions on how to answer the questionnaire, the questions to ask, and the possible answers (Meyerhoff, et al. 2015: 75). For the use of the questionnaire, researchers used the method by asking respondents to fill out their own questionnaires. Meanwhile, researchers only distributed questionnaires to respondents without having to submit any questions or statements. However, within certain limits, researchers sometimes have to explain the meaning of certain questions or statements that are relatively difficult to understand (Effendi and Tukiran, 2014: 183).

The location of this research is in Manduro Village. Manduro Village is located in Kabuh District, Jombang Regency, East Java Province. The determination of Manduro Village as a research

location is based on facts in the field where the community is still actively using the Madurese language as their main communication tool. The population of this research is all residents who live in all hamlets in Manduro Village who use the Madurese language and have lived in the village from generation to generation.

In linguistic research, large sampling is not necessary. According to Milroy (2003: 28), the sample for linguistic studies tends to be much smaller than the sample for other types of research surveys. Anshen (1978) agrees with Milroy by saying that sociolinguistic studies whose results are feasible to be published actually use small examples (Gunarwan, 2002: 46). Because according to Labov (1966) as quoted by Milroy, language usage behavior tends to be more homogeneous (2003: 28). It is important to note that the sample size (sample) must be well chosen and can represent the social parts in accordance with the variables to be generalized (Sankoff, 1980a: 52). In this study, the researcher used 88 respondents as the sample.

The 88 respondents were divided based on four age groups, namely ages up to 13 years, 14-24 years, 25-50 years, and 50 years and over. From a total of 88 respondents, the highest percentage and frequency distribution appeared in the teenage age group 14-24 years and adults 25-50 years, namely 35.2% (31 people), then the children age group up to 13 years. as much as 15.9% (14 people), and the last group is the old age group 50 years and over 13.6% (12 people).

4. Results and Discussion

In the study of language retention and shifting, the use and choice of language are decisive points that can ultimately lead to where the language is anchored. In this case there are only two choices, whether the language is still able to survive or even tends to shift because it cannot compete in its use with other languages. This study looks at how people use and choose their language in their communication actions both to interlocutors among their groups and to interlocutors outside their group.

In this study, researchers focused on analyzing language use and choice that occurred only in the family domain. Because it is in this realm that the fate of language will be determined, whether it will survive or shift. Greenfield as quoted by Fishman argues that family and friendship constituting the intimacy value cluster (1972: 22; 1972c: 47).

Greenfield's opinion above is very reasonable, because it is in the family (and friendship) that the continuity of the mother tongue occurs. If the mother tongue is connected by the older generation (mother / father and grandmother / grandfather) to the younger generation (children and grandchildren) in the family realm, then it can be ascertained that the language still survives. In line with Greenfield, Ostler argues that A language is maintained if speakers effectively pass it on to the next generation (2011: 315).

In line with this, this study will analyze which language has the most dominant use in the family domain for interlocutors of mother, father, grandmother / grandfather, younger siblings, and other aunts / uncles / siblings, whether Madurese (BM) or language. Java (BJ). In table 1, it is noted that the total number of respondents (N) for the age group up to 13 years is 14 people, 31 people for the age group 14-24 years and 25-50 years, and only 12 people for the age group 50 years and over. In reading the mean score of use and language selection, it is necessary to note that the higher the mean score, the farther the respondent's use of BM, in other words, the more prone to shift. Conversely, if the smaller the average score, the more frequent respondents use BM, which means that the maintenance of BM is still happening.

Table 1. Use of BM and BJ in the family domain with interlocutors: mother, father, grandmother / grandfather, brother / sister, and aunt / uncle by age group

Age	N (88)	Interlokutor				
		Mother	Father	Grandmother / Grandfather	Brother / Sister	Aunt / Uncle
Until 13 th	14	3.85	3.78	4.42	3.78	3.71
14 – 24 th	31	1.87	1.90	1.90	2.35	2.12
25 – 50 th	31	1.32	1.38	1.32	1.48	1.38
50 th Above	12	1.16	1.16	1.16	1.33	1.41
Total	88	2.05	2.06	2.2	2.23	2.15

Note: 1 = (almost) always BM 4 = more often BJ than BM
 2 = more often BM than BJ 5 = (almost) always BJ
 3 = balanced BM & BJ

The highest mean score for the use of the respondent's language according to the age group of children (up to 13 years) occurred when communicating with mother's interlocutor was 3.85, followed by father 3.78, then sister / brother 3.35, then grandmother / grandfather and aunt / uncle who were both the same reached a mean of 3.21. Obtaining this high mean score indicates that the respondents in the children's age group prefer to use BJ rather than BM for all interlocutors (mother, father, grandmother / grandfather, sister / brother, and aunt / uncle).

This fact arises because parents implement a policy of not teaching BM as a mother tongue to their children. They tend to teach BJ. So, in this case BJ is the first and first choice for parents if they communicate with their children. Therefore, it is not surprising if the family realm which is the core domain of BJ is also the choice of children, because BJ is the first language (B1), even though it is not the mother tongue.

A slightly different nuance was shown by the adolescent age group (14-24 years) who recorded the highest average score when communicating with the interlocutor younger / older siblings (2.22), then with aunts / uncles (2), slightly below them there were fathers (1.90), then with the mother (1.87), and the smallest average when it was with the grandmother / grandfather, namely 1.83. So if you take the mean score, you will get 1.97, which means that the use of BM is more often used by adolescents than BJ in the family domain.

Likewise, the data recorded from the adult age group (25-50 years) and the old age group (50 years and over), with respective scores for the two age groups 1.38 for the adult age group and 1.21 for the old age group. This phenomenon is somewhat odd and perhaps rare, mother tongue is the second language. A piece of the researcher's knowledge in reading literature on the topic of language maintenance and language shift, has not yet found linguistic phenomena such as what happened in Manduro Village, how BM as a mother tongue is not taught to their children, these children use BJ as their first language, however, after they begin to understand and understand BM, they are more inclined to use BM than BJ.

Several references state that the first language that children acquire through teaching from their parents in the family environment since they are still in their toddler years tends to be used continuously unless there are some non-linguistic factors that influence the existence of the use of the

first language. If later they leave their first language and switch to using a language other than their first language, in this situation language shift begins. This language shift situation is common in bilingual or multicultural societies.

This language shift can occur due to many factors, such as economic factors, religion, language as prestige, institutional support (Gal, 1979), due to factors not connecting mother tongue to the next generation (Dorian, 1981), or political factors. , economy, migration, and social change (Holmes, 2013). Based on the data regarding the average use and choice of language in the family realm according to age groups for interlocutors of mothers, fathers, grandparents, younger siblings, and aunts / uncles as described above, the following Graph 1 will see the overall average score.

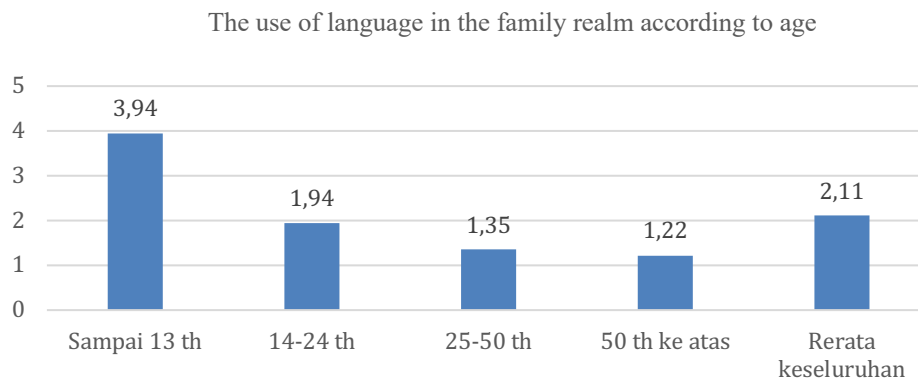


Figure 1. Graph of the mean score of language use in the family domain according to age group

The mean score of language use and choice is used as a measure in determining the trend whether BM has shifted or remains sustainable. With a range of scores between 1 and 5, the higher the mean score, the less frequent use of BM by respondents, in other words, the BM the more towards a shift. Meanwhile, if the mean score gets smaller, this indicates that the maintenance of BM is still happening.

From the four age groups of respondents, it can be concluded that the age group 50 years and over listed themselves as the respondent closest to the score (almost) always using BM in the family sphere, behind it is the age group 25-50 years with interpretations in between (almost) always using BM and more often using BM than BJ, followed by the 14-24 year age group who approached using BM more often than BJ, and the last one was the age group up to 13 years with a mean of 3.94 which if translated into a mean language use assessment score respondents use BJ more often than BM.

The pattern of language use according to the age group continues to climb from the age of 50 years and over to the age group up to 13 years. This data can be interpreted that BM is still very much maintained in the family domain by the three age groups ranging from adolescent respondents to old age respondents. Unfortunately, this situation is not in line with the age group of children who as a whole still use BJ more often than BM.

However, if the mean scores of all age groups are added together, the total mean is 2.11. Therefore, the use of BM in the family domain with interlocutors of mother, father, grandmother / grandfather, brother / sister, and aunt / uncle according to age group can be said to still survive.

So it is only natural that there is a reciprocal relationship between the age group of children (up to 13 years) on the one hand, and the reluctance of parents to connect mother tongue (BM) to the younger generation (children) on the other. This relationship makes mother tongue not the main choice for the age group until 13 years of age if they communicate with parents, grandparents, younger siblings, and aunts / uncles. Instead, they prefer to use BJ as a means of communication, because BJ is a language that is not only taught for the first time by their parents but also the language

they first mastered. Therefore, in this case BJ becomes the first language while BM as the mother tongue becomes the second language.

Parents' policy not to teach BM to their children, instead they prefer to make BJ as the first language taught based on psychological factors. With the mastery of BJ, it is hoped that their children can survive in the midst of the Javanese-speaking society of Jombang. Then, one day the younger generation can continue their studies outside Manduro Village.

At first glance, this situation is not much different from the findings of Dorian in his research in East Sutherland. Dorian argues how Gaelic is only spoken between older generations (grandmother / grandfather and mother / father), while they (the older generation) prefer to use English in their communication with their children and grandchildren (Fasold, 1984: 225). The permeation of the use of English into the domains previously used by the mother tongue (Gaelic) caused Gaelic to shift.

The end result of Dorian's findings is apparently not in line with the phenomenon that occurred in Manduro. Although there is a delay in mastery of BM as a mother tongue in the age group of children, it has resulted in not choosing BM as the main language for communication in the family. However, at the next stage of age, namely adolescence, adulthood, and old, BM is still the main language. This indicates that what has been expressed by Dorian that the family realm is the "last bastion" of language preservation needs to be rethought.

The preservation of BM in Manduro Village, according to researchers, is further strengthened by the geographical location of the village. The condition of Manduro Village, which is mostly of a limestone hill area, is somewhat separate from the majority of Jombang people who are of Javanese ethnicity. As a result of this concentrated area from the center of the crowd it has an impact on the minimal interaction with other community groups, especially Javanese people who speak Javanese. This situation is certainly a positive point in itself in the preservation of the Madurese language in Manduro Village.

In addition, the strong aroma of community togetherness and pride as people of Manduro is very pronounced in Manduro Village. This pride in identity drives them to continue to preserve the cultural heritage of their ancestors in one way, namely by using BM as their mother tongue as their main daily communication tool. So, it is the geographical factors and the identity symbol factors that according to the researcher have been, are, and will still influence the maintenance of the Madurese language in Manduro Village.

5. Conclusion

The use of BJ is almost often done by respondents aged children (up to 13 years), while for adolescents (14-24 years) it leads to more frequent use of BM than BJ. Meanwhile, adults (25 - 50 years) and old (50 years and over) tend to (almost) always use BM. In general, this research can be concluded that the Madurese language in Manduro Village, Kabuh District, Jombang Regency seems to be retained by the Manduro people who are familiarly called as Oreng Manduro. The defense of the Madurese language is caused by two factors:

First, apart from being used as a means of communication, the Madurese language is also considered a marker of group identity as Oreng Manduro. The word oreng is taken from the Madurese language which in Indonesian means people, while the word Manduro itself refers to the name of the village, namely Manduro Village. With the belief that they are descended from this Madurese (Raden Arya Wiraraja), they proudly call themselves Oreng Manduro.

Second, the preservation of the Madurese language in Manduro Village is also confirmed by the geographical location of the village. The condition of Manduro Village, which is mostly of a limestone hill area, is somewhat separate from the majority of Jombang people who are of Javanese ethnicity. As a result of this concentrated area from the center of the crowd, it has an impact on the minimal interaction with other community groups, especially Javanese people who speak Javanese.

This geographical situation is certainly a positive point in itself for the preservation of the Madurese language in Manduro Village.

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The Effect of Sponsorship and Customer Engagement Program in Improving Brand Awareness (Case Study of Nike as The Official Sport Apparel of The Indonesian National Team)

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Abstract

Soccer is a fairly large sport in Indonesia, this makes the companies compete to become sponsors of this one sport. In this study the results show that sponsors do not have a significant influence on brand awareness, customer engagement programs have an influence on brand awareness, then sponsors and customer engagement programs related to brand awareness. This research is expected to contribute to the academic field and become an additional reference for other researchers interested in the field of special sponsors in the field of sports.

Keywords: Sponsorship, Customer Engagement Program, Brand Awareness.

1. Introduction

The Indonesian professional soccer competition which began in 1994 was the beginning of the development of sponsorship in the world of soccer. The large number of soccer lovers in the country is one way for companies to market their products. In Indonesian soccer itself, the most frequent sponsors are from cigarette companies for Events / League and Sport Apparel companies for official sport apparel teams.

Table 1. Official sport apparel for the Indonesian National Team from season to season

SEASON	SPONSOR
1997-2000	Mikasa
2000-2004	Nike
2004-2006	Adidas
2007-2008	Nike
2008-2010	Nike
2010-2012	Nike
2012-2014	Nike
2014-2019	Nike

Source: www.goal.com/id (2014)

From these data it can be concluded that Nike is one of the official sport apparel that is loyal in supporting the advancement of Indonesian national team soccer, by becoming the official sport apparel from season to season.

2. Literature Review

Sponsorship is provision of funds for a sporting of cultural event in exchange for a direct association with the event (Boone and Kurtz in Priansa, 2017: 202). The sponsor becomes a provider of funds in a sporting event culture that rewards directly with the event. Sponsorship is also defined as a marketing activity that causes the organization to get the right to use the company, product or brand name and logo with monetary award contracts and other support to the organization (Lamb et al. in Priansa, 2017: 202).

Based on the two definitions above, it can be concluded that sponsorship is a company's marketing activity carried out by providing funds or providing other facilities in the context of organizing certain events. These activities usually provide rewards in the form of attaching a name or logo to the event. Sponsorship activities will also have various positive impacts on the company, including the enhancement of the company's image, the intensity of the company's emotional involvement with consumers, and the recognition of the various products the company produces. According to (Rossiter and Percy in Salma, 2017: 8) the components of sponsorship planning consist of:

1. Target audience reach

In choosing the type of sponsorship to be used, it is necessary to pay attention to which segment the company wants to reach. The sub indicator is the segment.

2. Compebility with the company's or brand positioning

Some types of sponsorship are directly related to or use products from companies on a par. The sub-indicators consist of product and service.

3. Message capacity

Companies that sponsor an activity usually get facilities to benefit from these activities, for example at a sports event, companies get facilities to get the brand name of their product or company around the location of the activity, as well as coverage by television if it is covered by TV stations. Therefore it is hoped that the public or the audience can understand the message of the event conducted by the company and have an opinion that the company-sponsored activity has positive goals so that a positive view of the community will be created towards the company. The sub-indicators consist of official apparel, print media, electronic media, social media and merchandise.

Customer engagement is any effort to involve the customer in the emotional interaction between the company and the customer" (Novianti and Mulyana, 2014: 3). Gemmerus also stated that "Customers engage in a number of behaviors that strengthen their relationship with the product, company, or brand that go beyond simply purchasing behavior" (Gummerus et al. In Fernandes and Esteves, 2016: 127).

Chrissy (2015) revealed that customer engagement has 3 concept variables consisting of:

1. Cognitive Attachment

Cognitive attachment refers to the cognitive stage of the consumer, for example sharing information and experiences with other consumers. This variable is related to how consumers receive, perceive, study, reason, remember, and think about information about a company or brand. This dimension has indicators consisting of:

- a. Contingency Interactivity To measure consumer interest in brand products.

- b. Self Company Connection Refers to the company's ability to treat consumers well and refers to treating consumers with respect, a feeling of pride in being a consumer of a brand. This indicator refers to consumers' feelings that the company is able to treat them optimally.

2. Attitudinal attachment

Attitudinal attachment refers to the attitude which is one of the variables measuring customer engagement because it covers the stage of positive affection, being open to new experiences, and social and interpersonal involvement that is associated with taking consumer attitudes that can increase personal growth. The indicators used in this dimension are:

a. Extraversion

This dimension refers to social assertiveness, strong activity, and positive effects. In this dimension, it can be obtained if consumers get various variations the resulting sensation affects their attitude.

b. Openness to Experience This dimension relates to a creative, imaginative and open attitude to change and new ideas.

3. Behavioral attachment

Behavioral attachment refers to customer behavior or participation in a company or brand engagement effort, which is the highest expectation that can bring about behavior change and motivate other customer behavior. This strategy is an effort to create a strong relationship between customers and brands by engaging them in a two-way dialogue and cooperative interactions. This involvement must be able to provide social support to the brand. The indicators on this dimension are:

a. Company Behavior

This dimension refers to the company's attitude which refers to the company's ability to provide digital content that is able to motivate consumers to interact.

b. Customer Behavior

The last dimension is a measure which is a form of consumer participation or involvement when they voluntarily promote or recommend and say positive things about a product to family, friends, other consumers, or other people who ask questions.

About his opinion in using the product brand awareness or what is called brand awareness is a person's ability to recognize, recall a brand as part of a certain product and service (Keller in Salma, 2017: 9). In short, brand awareness is related to how consumers are able to remember a brand that is conveyed by the company through the application of IMC. According to (Aaker in Zuraida and Novitasari, 2016: 4) the measurement of brand awareness is based on definitions that include actions in brand awareness, namely unaware of brand, brand recognition, brand recall, and top of mind. There are four dimensions that can be used to determine how much consumers are aware of a brand, among others (Kriyantono in Sukoco, 2013: 5):

1. Recall

How far can consumers remember the brand, when asked what brands are remembered.

2. Recognition

How far can consumers recognize that the brand is included in a type of brand.

3. Purchase

How far will consumers enter the brand into alternative choices when buying products.

4. Consumption

How far do consumers remember the brand when using competitors' products / services

3. Methods

In this study, researchers used quantitative research methods, namely grouping data based on variables and types of respondents, tabulating data based on variables from all respondents, presenting data for each variable studied, performing calculations to answer the problem formulation, and performing calculations to test the proposed hypotheses. Meanwhile, the data sources used in this research are primary and secondary data.

4. Results and Discussion

Based on the SPSS output above, the following data are obtained:

Partial Test

If the value is sig. < 0.05 , or t count $> t$ table, then there is an effect of variable X on variable Y. If the value is sig. > 0.05 , or t count $< t$ table, so there is no effect of variable X on variable Y. Then get the following results: $t \text{ table} = t (\alpha / 2; n-k-1) = t (0.025; 97) = 1.98472$

Goodness of Fit

If the sig value < 0.05 , or F count $> F$ table, then there is an effect of variable X simultaneously on variable Y. If the sig value > 0.05 , or F count $< F$ table, then there is no effect of variable X simultaneously on variable Y. $F \text{ table} = F (k; n-k) = F (2; 98) = 3.09$

Hypothesis Test

The Sig. for the effect of variable X1 on variable Y is equal to $0.491 > 0.05$ and the value of t count $0.691 < 1.98472$ so it can be concluded that H1 is rejected, which means that there is no influence of variable X1 on variable Y. The Sig. for the effect of variable X2 on variable Y is equal to $0.001 < 0.105$ and the value of t count $3.583 > t \text{ table } 1.98472$ so it can be concluded that H2 is accepted, which means there is an influence of variable X2 on variable Y. Based on the output in the ANOVA table above, it is known that the significance value for the effect of variables X1 and X2 simultaneously on variable Y is $0.000 < 0.05$ and the F value is calculated as $13,367 > F \text{ table } 3.09$ so it can be concluded that H3 is accepted, which means that there is a simultaneous influence of the variables X1 and X2 on Y.

5. Conclusion

Based on the research that has been done, the following conclusions can be drawn, based on the research results, sponsorship has no positive and significant effect on Nike brand awareness as the official sport apparel for the Indonesian National Team. Based on the research results, the customer engagement program has a positive and significant effect on Nike brand awareness as the official sport apparel for the Indonesian National Team. This means that the better the customer engagement program that is carried out, the higher it will be Garuda Fans interest in Nike. It is proven in this case that the customer engagement program carried out by Nike with PSSI as a federation of the Indonesian National Team can be a consideration for Garuda Fans to visit the Pop Up Booth, Fan Shop and Nike Tenant available. It is proven that sponsorship and customer engagement programs have a simultaneous and significant effect on Nike brand awareness as the official sport apparel for the Indonesian National Team.

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Effect of E-Facture and E-Nofa Implementation on Tax Compliance (A Case Study at KPP Pratama Madya Bekasi)

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Abstract

This study aims to analyze the effect of the e-Facture and e-Nofa systems on taxable entrepreneur compliance. This type of research data was obtained from primary data where questionnaires were distributed to taxable entrepreneurs registered at KPP Pratama Madya Bekasi with the incidental sampling method. The research method in this thesis is to use quantitative research methods with a total sample of 90. The results show that (1) the application of the e-Facture system has a positive and significant effect on the compliance of taxable entrepreneurs. (2) The application of the e-Nofa system has a positive and significant effect on Taxable Entrepreneur Compliance. (3) The implementation of e-Facture and e-Nofa has a simultaneous effect on Taxable Entrepreneur Compliance.

Keywords: e-Facture, e-Nofa, Taxable Entrepreneur Compliance.

1. Introduction

Welfare and prosperity of all its people is the main goal of the whole country, as well as Indonesia which has the same goal, and this is stated in the bookkeeping of the 1945 Constitution. Running good governance and implementing development in various public sectors is one form of people's welfare, hence the source of funding. adequate, of course, must be supported optimally in order to make this happen. For sources of financing, a country has various sources including natural resources, profits of state-owned companies, royalties, levies, contributions, duties, excise, fines and taxes.

One of the largest sources of state financing is taxes. Law Number 16 of 2009 concerning General Provisions for Tax Procedures states that:

"Taxes are compulsory contributions to the State that are owed by individuals or entities that are compelling under the Law, without receiving direct compensation and used for the needs of the State for the greatest prosperity of the people".

The Directorate General of Taxes continues to modernize its tax concept starting from the tax facilities and infrastructure, namely the hardware and software used, to the modernization of the tax officials themselves. E-system is a form of moderation in tax administration. The tax e-system is divided into 4 types, namely e-payment, e-registration, e-Facture, e-filing. This e-system was created with the hope of making it easier for taxpayers to carry out their tax obligations, such as e-registration which makes it easier to make NPWP and changes to Taxpayer data, e-Factures that make it easier for taxpayers to administer and report tax invoice data and periodic SPT by filling in SPT Masa in electronic form provided by the Directorate General of Taxes, e-filing which allows for submission of Periodic Tax Returns and submission of Annual SPT Extension Notifications electronically which

© Authors. Terms and conditions of this work is licensed under a Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International License apply. Correspondence: Triana Yuniati, *Universitas Bhayangkara*. Email: triana.yuniati@dsn.ubharajaya.ac.id

is done online and in real time through Application Services Provider (ASP) to KPP where taxpayers are registered at ASP (Application Service Provider) is an application service provider company that is appointed by the DGT to distribute electronic tax returns to the DGT, and e-payment which is useful for making PBB payments electronically. In addition, the Directorate General of Taxes (DGT) since 2013 has designed an innovation to facilitate supervision while preventing the emergence of fictitious tax invoices. This innovation is in the form of an application called e-Nofa which is useful for requesting a Tax Invoice Serial Number (NSFP) so that it can then make a tax invoice. Quoted from the blog owned by Dudi Wahyudi - Widyaiswara Pusdiklat Pajak, the rampant cases of fictitious or illegal tax invoices can harm the state. If in the past every taxpayer or businessman was free to number invoices, now this is no longer allowed. Tax invoice serial number (NSFP) will always be rationed from DGT. However, it turns out that not all PKPs can get e-Nofa, only taxable PKPs who have registered and re-verified can enjoy e-Nofa services.

2. Literature Review

Definition of Tax

According to SI Djajadiningrat (Siti Resmi, 2016, p 1) "Tax is an obligation to hand over part of the state treasury due to circumstances, events and actions that give a certain position, but not as a punishment, according to regulations set by the government and can be enforced. , but there is no reciprocal service from the state directly to maintain welfare in general. So, it can be concluded that the definition of tax is: "The main source used to finance various developments in all sectors and routine government expenditures, which is obtained from people's wealth and transferred to the state treasury.

E-Facture

In accordance with the Decree of the Director General of Taxes Number KEP-136 / PJ / 2014 concerning the Determination of Taxable Entrepreneurs who are Required to Make Electronic Tax Invoices, starting from 1 July 2016 Taxable Entrepreneurs (PKP) which are confirmed at the Tax Service Office within the DGT Regional Office in The islands of Sumatra, Kalimantan, Sulawesi, Nusa Tenggara, Papua, and Maluku are required to produce an electronic Tax Invoice (e-Facture). PKP as referred to above can register or activate the e-Facture application starting June 16, 2016 and make a Tax Invoice through the application starting July 1, 2016.

Announcement of the Director General of Taxes regarding the application of e-Facture nationally Number PENG-05 /PJ.09/2016 states that all PKP are required to make e-SPT Period PPN 1111 by using the e-Facture application. The e-Facture application and the PPN 1111 period e-SPT application are the periodic VAT SPT reporting programs issued by the DGT. In general, there is no difference in the reporting results. The e-Facture application and the 1111 PPN period e-SPT application will produce output on SPT Parent 1111 and SPT 1111 Attachments AB, A1, A2, B1, B2, and B3 as well as Comma Separated Values (CSV) to be reported to the Tax Office. The fundamental difference between these two applications is that the making of tax invoices for PKP tax invoice issuers is made in the e-Facture and is directly linked to the output of the report, namely SPT Main Period and Attachments and CSV.

E-Nofa

E-Nofa is an application website for Tax Invoice Serial Number (NSFP) created by the Directorate General of Taxes (DJP) to facilitate Taxable Entrepreneurs (PKP) in requesting NSFP

which was previously done manually. Tax E-Nofa is regulated in the provisions of the Director General of Taxes Regulation Number PER-17 / PJ / 2014 concerning the Second Amendment to the Regulation of the Director General of Taxes Number PER-24 / PJ / 2012 concerning Form, Size, Procedure for Filling in Information on Notification Procedures in the Context of Making, Correction or Replacement Procedures, and Procedures for Cancellation of Tax Invoice.

Obedience

Obedience means submitting to or obeying the teachings or rules. So, taxpayer compliance can be interpreted as submitting, obeying and obeying taxpayers in carrying out their tax rights and obligations in accordance with applicable tax laws (Siti Kurnia Rahayu, 2010: 138).

H2: The application of e-Nofa has an effect

Nurmantu said that "tax compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises taxation rights" (Safri Nurmantu in Siti Kurnia Rahayu, 2010: 138). Erard and Feinstin define "Taxpayer compliance uses psychological theory, namely guilt and shame, taxpayers' perception of the fairness and fairness of tax free they bear and the effect of satisfaction on government services" (Erard and Feinstin in Sony Devano, 2006: 110-111).

Research Framework

Thinking Framework based on literature review and previous research above, the researcher made the following framework:

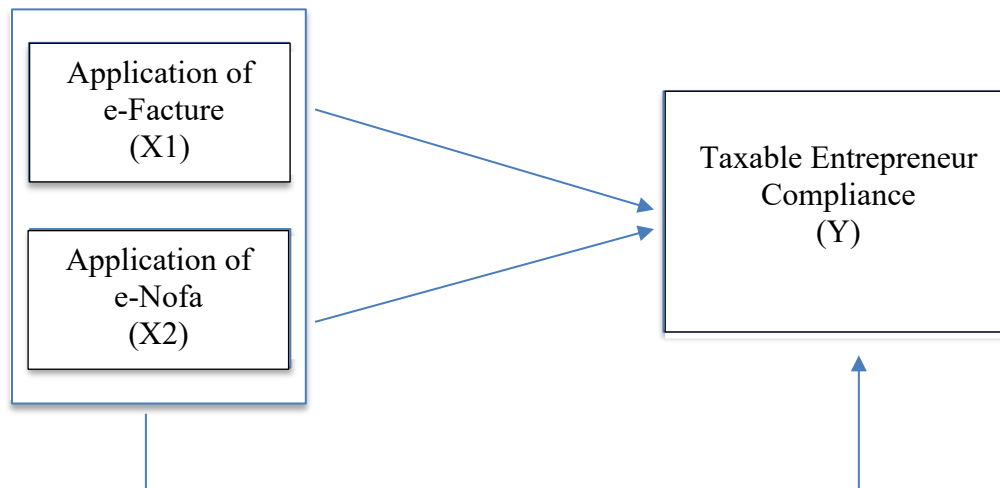


Figure 1. Framework

Hypothesis Development

H1: The application of e-Facture has a positive effect on compliance taxable employers.

positive for taxable entrepreneur compliance.

H3: Simultaneous application of e-Facture and e-Nofa has an effect on taxable entrepreneur compliance.

3. Methods

According to Sujarweni (2016, p. 41), the research design is seen broadly and narrowly. Broadly speaking, research design is all the processes required in planning and conducting research. In this context, the design component can include all research structures starting from the discovery of ideas until the research results are obtained. Whereas in a narrow sense, research design is a clear description of the relationship between variables, data collection and data analysis, so that with a good design both researchers and other interested people have a picture of how the relationship between the variable, how it is measured, and so on.

This study uses quantitative data analysis, namely using instruments to collect data. The data were obtained from registered Taxable Entrepreneurs (PKP) applying e-Facture and e-Nofa at KPP Pratama Madya Bekasi. The data is a questionnaire data that is filled out or answered by PKP registered at KPP Pratama Madya Bekasi and using e-Facture.

In quantitative research, the population is defined as an area of generalization which consists of objects / subjects that have certain qualities and characteristics set by the researcher to study and then draw conclusions (Sugiyono, 2015, p. 215). The population in this study were taxable entrepreneurs registered at KPP Pratama Madya Bekasi. The sample in this study was PKP using e-Facture and e-Nofa at KPP Pratama Madya Bekasi. The determination of the sample size in this study was carried out with the Slovin formula:

$$N$$
$$n = \frac{1 + N (e^2)}{1 + 917 (0.10)^2}$$
$$n = \frac{1 + 917 (0.10)^2}{1 + 917 (0.10)^2}$$
$$n = 10.7$$
$$n = 90.16 (90)$$

Where:

n = Sample size N = Population size

e = level of error (10%)

So, it can be concluded that the number of samples to be tested is as many as 90 respondents.

Data analysis is the simplification of data into a form that is easiest to read and interpret. After the data is collected, the researcher performs data processing to facilitate analysis. Data analysis can provide meaning and meaning that is useful in solving research problems.

The method of analysis used in this research is quantitative method. Quantitative data analysis is a form of analysis that uses numbers and statistical calculations. Data analysis in this study used statistical software in the form of SPSS 20.

4. Results and Discussion

Validity test

The validity test is used to measure whether or not each statement item forms the research variable. Testing the validity of this study using Pearson

Product Moment with the help of SPSS 20. Based on the Pearson Product Moment table the significance level is 5%, then for $n = 90 - 2$ the value of r table is 0.207, if the value of each question is more than 0.207 then it is declared invalid.

Table 1. Validity Test

Value	X1	X2	Y
0,207	Valid	Valid	Valid

Reliability Test

Reliability test is used to measure a questionnaire which is an indicator of the variable. A questionnaire can be said to be reliable if someone's answer to a question is consistent. For reliability testing, Cronbach's Alpha method was used. A variable can be said to be reliable if it provides a coefficient value Cronbach's Alpha reliability > 0.6 .

Table 2. Research Reliable Test

Variable	Cronbach's Alpha	Information
Application of e-Facture	0,860	Reliable
Application of e-Nofa	0,746	Reliable
Obedience Entrepreneur Taxable	0,789	Reliable

Descriptive Statistics

The data analysis presented in this study includes the number of N, the average price of Mean (M), Mode (M), Std. Deviation, Minimum, Maximum. N is the number of respondents, the mean is the average, the mode is the value of a variable or data that has a high frequency in the distribution, the standard deviation is the root of the variance, the minimum is the lowest value, the maximum is the highest value. Data processing was performed using the SPSS version 20 program.

Table 3. Descriptive Statistics

	N	Modus/ Mean	Std. Deviation	Minimum	Maximum
	Statistic	Statistic	Statistic	Statistic	Statistic
Application of e-Facture	90	32.18	4.131	22	40
Application of e-Nofa	90	16.42	2.157	9	20
Obedience Entrepreneur Taxable	90	16.06	2.174	11	20

Based on the results of the output table 3 from the data above shows that:

1. The result of the value of e-Facture implementation (X1) shows the number of respondents (N) 90 with a mode / mean value of 32.18, standard deviation of 4.131, the smallest value (minimum) 22, and the largest value (maximum) 40.
2. The results of the value of e-Nofa Implementation (X2) indicate the number of respondents (N) 90 with the mode / mean value of 16.42, standard deviation of 2.157, the smallest value (minimum) 9, and the largest value (maximum) 20.
3. The results of the Taxable Entrepreneur Compliance value (Y) show the number of respondents (N) 90 with a mode / mean value of 16.06, a standard deviation of 2.174, the smallest value (minimum) 11, and the greatest value (maximum) 20.

Normality test

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N	90	
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1.54672938
Most Extreme Differences	Absolute	.122
	Positive	.106
	Negative	-.122
Kolmogorov-Smirnov Z		1.161
Asymp. Sig. (2-tailed)		.135

Based on the Kolmogorov-Smirnov test, it can be seen that the unstandardized residual value has a significance of $0.135 > 0.05$, this means that all data are normally distributed, so the research can be continued.

Multicollinearity Test

Table 5. Multicollinearity Test

Coefficients^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Application of e-Facture	.481	2.079
	Application of e-Nofa	.481	2.079

Based on table 5, it shows that the tolerance value is greater than the specified default value of 0.10. Meanwhile, the VIF value also shows a number below 10 so it can be concluded that there is no multicollinearity between the independent variables in the regression model.

Heteroscedasticity Test

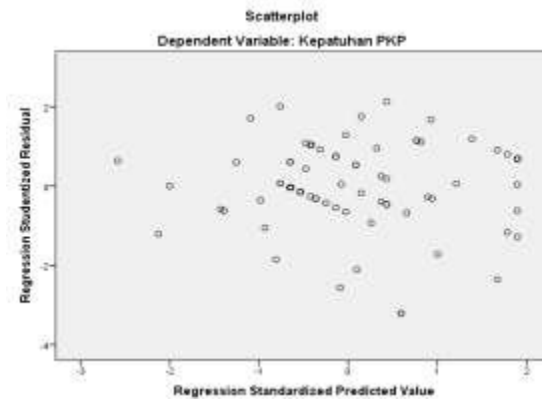


Figure 2. Heteroscedasticity Test

From the Scatterplot graph, it can be seen that the dots spread randomly, spread both above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity in this regression model.

Multiple Linear Regression Analysis

Table 6. Value of Multiple Linear Regression

Variables	B	T value	Sig.
Constant	3.409	2.457	0.016
X1	.171	2.947	.006
X2	.436	3.933	.000

Regression Equations:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = 3.409 + 0.171X_1 + 0.436X_2$$

The constant is 3.409, meaning that if the application of e-Facture and e-Nofa does not exist or the value is 0, then the value of taxable entrepreneur compliance is 3,409.

The regression coefficient of the e-Facture application variable (X1) is 0.171, meaning that if the e-Facture application is increased by 1 unit, the taxable entrepreneur's compliance will increase by 0.171 units. The coefficient is positive, meaning that there is a unidirectional relationship between the application of e-Facture and the compliance of taxable entrepreneurs. The more implemented e-Facture, the more taxable compliance of entrepreneurs will be. Vice versa, the less e-Facture is applied, the less taxable compliance of entrepreneurs will be.

The variable regression coefficient for the application of e-Nofa (X2) is 0.436, meaning that if the application of e-Nofa is increased by 1 unit, the compliance of taxable entrepreneurs will increase by 0.436 units. The coefficient is positive, meaning that there is a unidirectional relationship between the application of e-Nofa and the compliance of taxable entrepreneurs. The more e-Nofa is

implemented, the more taxable compliance of entrepreneurs will be. Vice versa, the less e-Nofa is implemented, the less taxable compliance of entrepreneurs will be.

Analysis of the Coefficient of Determination (R²)

Table 7. Value of the Coefficient of Determination (R²)

R	R Square	Adjusted R Square	Std. Error of the Estimate
.703 ^a	.494	.482	1.56441

Table 7 shows that the amount of Adjusted r Square is 0.482. that means 48.2%, or it can be said that the application of e-Facture and e-Nofa can be explained by the value by the independent variable of 48.2%, the remaining 51.8% are other independent variables not included in this research model.

Partial Test (T Test)

Table 8. T Test Results

Variables	B	T value	Sig.
Constant	3.409	2.457	0.016
X1	.171	2.947	.006
X2	.436	3.933	.000

From the results of data processing, it is known that the significant value is $0.004 < 0.05$. So, it is concluded that H0 is rejected and Ha is accepted, which means that the variable e-Facture application partially has a significant positive effect between the application of e-Facture on the compliance of taxable entrepreneurs. From the results of this data processing, it is also known that the significant value is $0.000 < 0.05$. So, it is concluded that H0 is rejected and Ha is accepted, which means that the variable e-Nofa application partially has a significant positive effect between application of e-Nofa to Taxable Entrepreneur Compliance.

Goodness of Fit Test

Table 9. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	207.801	2	103.901	42.454	.000 ^b
Residual	212.921	87	2.447		
1 Total	420.722	89			

Accordingly that the significance value of $0.000b < 0.05$ means that all the independent variables are simultaneously able to influence the dependent variable. So, it can be concluded that H0 is rejected and Ha is accepted, which means that the joint application of e-Facture and e-Nofa has an effect on Taxable Entrepreneur Compliance.

5. Conclusion

Based on the results of the discussion in this study, the researchers drew the following conclusions, e-Facture has a positive effect on Taxable Entrepreneur Compliance. This means it's getting better. The application of the E Invoice System, the higher the Taxpayer's Compliance. Where the result is $0.004 < 0.05$, which means that H_a is accepted and H_0 is rejected. e-Nofa has a positive effect on Taxable Entrepreneur Compliance. This means that the better the E Nofa System Implementation, the higher the Taxpayer Compliance Entrepreneur's Compliance. Where the result is $0.000 < 0.05$, which means that H_a is accepted and H_0 is rejected. Implementation of e-Facture and e-Nofa simultaneously or together has an effect on taxpayer compliance. The result is $0.000 < 0.05$, which means that H_a is accepted and H_0 is rejected.

Based on the research that has been done, the researcher provides the following suggestions. This research shows that the application of e-Facture and e-Nofa systems has a positive and significant effect on the compliance of taxable entrepreneurs. Therefore, the Directorate General of Taxes should further socialize e-Facture and e-Nofa in terms of benefits that can be felt by taxpayers so that it is hoped that it can further improve Taxpayer Compliance. Further research is recommended to conduct research with a wider scope in order to get better results and also further research is recommended to add / multiply other variables that have not been included as independent variables.

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The Implementation of Patient Information System Technology on Employee Effectiveness in Chasbullah Abdulmadjid Hospital

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Abstract

This study aims to determine the effect of patient information system technology on the work effectiveness of employees of Chasbullah Abdulmadjid Hospital Bekasi City. This research is a quantitative study with a sample of 32 people. The results of the study indicate that the patient's information system technology has an influence on the work effectiveness of the employees of Chasbullah Abdulmadjid Hospital Bekasi City 84.6%. Based on the calculation of the coefficient of determination, the result is 71.5%, which shows the effect of patient information system technology on the work effectiveness of employees by 71.5% and the remaining 28.5% is influenced by other factors. Based on the calculation of simple linear regression analysis, the equation $Y = 6,046 + 0,842X$ is obtained, which shows that without the patient information system technology, the work effectiveness is 6,064. And if X increases by 1 point or every increase in patient information system technology by 1, it will increase the work effectiveness of employees by 0.842 and vice versa. And have a positive relationship.

Keywords: Information Systems, Performance Effectiveness.

1. Introduction

Nowadays developments in the field of information and communication technology have brought very important benefits for the advancement of human life. Various kinds of human activities that were previously done manually, are now replaced by automatic machine devices. The same thing can happen in the health sector. One of them is in terms of processing patient data in the hospital sector.

The application of Management Information System (SIM) technology for patient data information systems at Chasbullah Abdulmadjid Hospital, Bekasi City is a hospital management system that is currently being applied to almost all hospitals including Chasbullah Abdulmadjid Hospital in Bekasi City. The Management Information System which is implemented in Chasbullah Abdulmadjid Hospital in Bekasi City is an integrated information system and has sub-systems, namely patient data information systems, inpatient information systems, and financial information systems. The three sub-systems are integrated and interrelated so that they become an integrated management information system. With the integrated management information system facility, it is hoped that all patient registration processes, patient data, outpatient and inpatient and financial processes can run more easily and quickly and better so as to increase employee effectiveness.

Manpower or HR is a resource in an organization whose role is very important to achieve success. Human resources are closely related to performance in institutions, especially in terms of © Authors. Terms and conditions of this work is licensed under a Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International License apply. Correspondence: Sri Utami, *Universitas Bina Sarana Informatika*. Email: sri.sut@bsi.ac.id

quality of work. Improving the quality of human resources is very important and its implementation must be planned and carried out continuously. Increasing the quality of resources will not be achieved if management is not going well, so it is unable to encourage efforts to improve the quality of human resources.

2. Literature Review

Information technology is a technology that has functions in processing data, processing data, obtaining, compiling, storing, changing data in all kinds of ways to obtain useful or quality information. Understanding Information Technology. The term information comes from English "to inform" which means in Indonesian "to tell". In general, information can be interpreted as data that has been processed into a form that has meaning and is useful to humans. In other words, information is useful data that can be processed into information so that it can be used as a basis for making the right decisions.

Information Technology According to Williams and Sawyer (2003), it is argued that the notion of information technology is a technology that combines computing (computers) with high-speed communication lines that carry data, voice, and video. In the Oxford Dictionary (Kadir, 2003), information technology is defined as the study or use of electronic equipment, especially computers to store, analyze and distribute any information, including words, numbers and pictures. In general, Lucas (2000) states that information technology is any form of technology that is applied to process and transmit information in electronic form. According to Senn (2004), information technology is defined as a term that refers to things and expertise used in creation, storage, distribution.

In the information technology model, O'Brain (2008) states that information technology depends on human resources, hardware (hardware), software (software), data (data and basic knowledge) and networks (communication media and network support). Information technology includes computer technology (computing technology) and communication technology (communication technology) which is used to process and disseminate information, both financial and non-financial. Information technology in the company serves as a tool to achieve goals through the provision of information. Information technology success can be measured by four types of measures, namely user satisfaction, system use, decision performance, and organizational performance.

According to Thompson et.al. (2001), the use of information technology is what information system users expect in carrying out their duties, where the measurement is based on the intensity of use, the frequency of use and the number of applications or software used. The use of technology is also related to the behavior of using this technology in completing tasks. Theory of Reasoned Action (TRA) is a theory that deals with individual attitudes and behavior in carrying out activities. Someone will take advantage of information technology on the grounds that the technology will produce benefits for him. Sheppard et al. (1988) stated that TRA has been used to predict a behavior in many ways.

Work Effectiveness

Effectiveness is also often used to measure the success achieved by organizations or companies related to planned programs. The management of an organization or company is said to be successful if the goals or objectives set are able to be implemented and provide benefits for the company. The measure of effectiveness can be assessed by comparing the achievement of the objectives of an activity carried out and not regarding the costs incurred to carry out these activities (Danim, 2004).

Effectiveness according to Handoko (2006) states "Effectiveness is the ability to choose the most appropriate goals or the right equipment to achieve the goals that have been set". In line with

the opinion of Maulana & Rachman (2016) that "Effectiveness is defined as the ability of a unit to achieve the desired goals" (Robbins, 1996) "Effectiveness is the level of short-term and long-term organizational achievement". Schein (2010) says that "organizational effectiveness is the ability to survive, adapt and grow apart from certain functions it has". Based on the above opinion, it can be emphasized that effectiveness is a condition in which there is a match between the goals and objectives that have been previously set and the results achieved. Thus, effectiveness emphasizes how the desired results are achieved in accordance with a predetermined plan. In other words, the notion of effectiveness in general indicates to what extent a predetermined goal has been achieved (Rahadhitya & Darsono, 2015).

Work effectiveness is a condition where the expected or desired goals are achieved through the completion of work in accordance with a predetermined plan. The definition of effectiveness according to experts is as follows. according to Siagian (2007) effectiveness is the use of a certain amount of resources, facilities and infrastructure which is consciously determined in advance to produce a number of goods for the services of the activities carried out. Effectiveness shows success in terms of whether the targets have been achieved or not.

If the activity results are closer to the target, it means that the effectiveness will be higher. If it is observed that the effectiveness of work in an organization, both private and government, is aimed at the implementation process and the level of success of the activities carried out by the employees themselves. the activity in question is a business that can provide the greatest benefit to the organization. The terms effective and efficient are interrelated terms and should be lived in in an effort to achieve the goals of an organization. In principle, the individual effectiveness of its members in carrying out their duties in accordance with their respective positions and roles in the organization.

3. Methods

This research design is an explanative research type by observing / non-experimental because it explains the causal relationship between variables through hypothesis testing without giving treatment (Singarimbun, 2006) and with samples taken from a population and using a questionnaire as a tool. the principal data collector and is generally an individual unit of analysis. In this study, 32 employees were used as samples in Chasbullah Abdulmajid Hospital in Bekasi City. The statistical tests carried out include: Validity Test, Reliability Test, Linear Analysis, Correlation Coefficient Test, Determination Coefficient Test, Hypothesis t-test and F-test, Data processing using SPSS 25.0.

4. Results and Discussion

Validity test

Instrument testing is done first before testing the hypothesis. This test uses Pearson Correlation. Valid items have a correlation coefficient value of more than (\geq) critical 0.30. 1) Test the validity of the Use of Information Technology variable the questionnaire test for the variable use of Information Technology was conducted on 32 respondents consisting of employees at Chasbullah Abdulmajid Hospital in Bekasi City. From the scoring data, after the discrimination index test was carried out, the item of the questionnaire on the use of information technology with computation software SPSS 25.0 for windows was declared valid.

The results of the validity test of the Patient Information System Technology (X) variable can be seen in the following table:

Table 1. Validity Table

Variable	Indicator	R count	R table	Information
Computerized Systems (X)	X1	.546	0.3494	Valid
	X2	.724		Valid
	X3	.616		Valid
	X4	.650		Valid
	X5	.695		Valid
	X6	.629		Valid
	X7	.625		Valid
	X8	.684		Valid
	X9	.822		Valid
	X10	.611		Valid

The results of the validity test of the Work Effectiveness Variable (Y) can be seen in the following table:

Table 2. Work Effectiveness Table

Variable	Indicator	R count	R table	Information
Work Effectiveness (Y)	Y1	.760	0.3494	Valid
	Y2	.789		Valid
	Y3	.694		Valid
	Y4	.800		Valid
	Y5	.780		Valid
	Y6	.631		Valid
	Y7	.463		Valid
	Y8	.695		Valid
	Y9	.771		Valid
	Y0	.613		Valid

Based on the 2 (two) direction r test table with $N = 32 / df = 30$ with an error rate of 5% obtained 0.3494 Because the result of r count is greater than r table for an error rate of 5%, it can be concluded that the indicators on the work effectiveness variable are valid and can be used for this research.

Reliability Test

The instrument reliability test in this study used a confidence level of 95% or a level of significance (α) = 0.05. The instrument reliability test used Alpha Cronbach criteria.

**Table 3. Reliability Variable X (Patient Information System)
Reliability Statistics**

Cronbach's Alpha	N of Items
.901	10

Based on the results of the reliability test above, it is known that the Cronbach's Alpha value is 0901. The lift is greater than the minimum value of Cronbach's Alpha 0.6, therefore it can be concluded that the research instrument used to measure the variables of the computerized system can be said to be very reliable or very reliable and the research can be continued.

Table 4. Reliability Variable Y (Work Effectiveness)

Reliability Statistics	
Cronbach's Alpha	N of Items
,917	10

Based on the results of the reliability test above, it is known that the Cronbach's Alpha value is 0.917. continued for research.

Correlation Coefficient Test

Hypothesis:

H0: There is no significant relationship between Patient Information system technology to work effectiveness

H1: There is a significant relationship between Patient Information system technology to work effectiveness

Testing criteria

If significant > 0.05 then H0 is accepted

If significant < 0.05 then H0 is accepted

Table 5. Correlation Coefficient Test

		Technology Systems	Work Effectiveness
Technology Systems	Pearson Correlation	1	,846**
	Sig. (2-tailed)		,000
	N	32	32
Work Effectiveness	Pearson Correlation	,846**	1
	Sig. (2-tailed)	,000	
	N	32	32

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

Based on the table above, the information obtained first shows the relationship between the patient's information technology system variable and the employee's work effectiveness with the Pearson correlation coefficient of .846 ** (0.846), this is close to 1, which means that the correlation between patient information system technology and employee work effectiveness is very strong. The ** sign (two stars) means a significant correlation at a significance level of 0.00 and has a 2-tailed possibility, see the explanation position below the table.

Determination Coefficient Test

To determine the influence of patient information system technology on the work effectiveness of employees at the Rawasari urban village office, Central Jakarta, the coefficient of determination test is used.

The results obtained from processing through SPSS 25.0 are as follows:

Table 6. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,846 ^a	,715	,706	2,459

a. Predictors: (Constant), Technology Systems

Based on the results of processing through SPSS 19.0, it can be seen that the value of R Square is 0.715 or 71.5%, which means that the patient information system on the effectiveness of employees at Chasbullah Abdulmajid Hospital in Bekasi City is 71.5% and the rest is influenced by other factors.

Test of Regression Equations

Table 7. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,046	4,202		1,439	,161
	Technology Systems Patient Information	,842	,097	,846	8,684	,000

a. Dependent Variable: Work Effectiveness

Based on the table above, it can be seen that the significant value is 0.000 < 0.05, the decision is that H0 is rejected, H1 is accepted, then the conclusion is that the regression equation is significant so that the regression equation is:

$$Y = 6,046 + 0.842X$$

Where:

Y = Employee Work Effectiveness

X = Patient Information Technology Systems

This means that if X = 0 or without the patient information system technology, the employee's work effectiveness is 6.046 and if X increases by 1 point or every increase in patient information system technology by 1 it will increase the work effectiveness of employees by 0.842 and vice versa. This shows a positive relationship between computerized systems on employee work effectiveness.

Table 8. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	455,878	1	455,878	75,418	,000 ^b
	Residual	181,341	30	6,045		
	Total	637,219	31			

a. Dependent Variable: Work Effectiveness

b. Predictors: (Constant), Technology Systems

From the ANOVA table above, the following hypothesis can be made:

Ho = There is no influence between patient information system technology on employee work effectiveness

H1 = There is an influence between patient information system technology on employee work effectiveness.

To draw conclusions, we need an F distribution value (F table value) provided that:

- significance level of 0.05
 - df Between Groups = number of variables = 1
 - df Within groups = number of data - number of variables = 30
- obtained the value of F = 4.20

The decision criteria are:

If F count > Ftable then Ho is rejected

If F count < Ftable then Ho is accepted

From the data above, it is obtained that F count is 75.418 because $32,874 > 4.17$, then Ho is rejected, so using the 0.05 significance level it can be concluded that there is an effect of patient information system technology on employee work effectiveness. In making decisions based on the probability value (p-value) listed in the Sig. If the probability > 0.05 then Ho is accepted, conversely if the probability < 0.05 then Ho is rejected. From the data above, it is obtained a probability of 0.000, because $0.000 < 0.05$ then Ho is rejected, meaning that there is an influence between patient's information system technology on employee work effectiveness.

5. Conclusion

From the results of the calculation of the correlation coefficient, the result is 0.846 which indicates that there is a very strong relationship between patient information system technology and the work effectiveness of employees at Chasbullah Abdulmajid Hospital in Bekasi City. Based on the calculation of the coefficient of determination, the result is 71.5%, which shows the effect of patient information system technology on the work effectiveness of employees by 71.5% and the remaining 28.5% is influenced by other factors. Based on the calculation of simple linear regression analysis, the equation $Y = 6,046 + 0.842X$ is obtained, which indicates that without the patient information system technology, the work effectiveness is 6,064. And if X increases by 1 point or every increase in patient information system technology by 1, it will increase the work effectiveness of employees by 0.842 and vice versa. And have a positive relationship.

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