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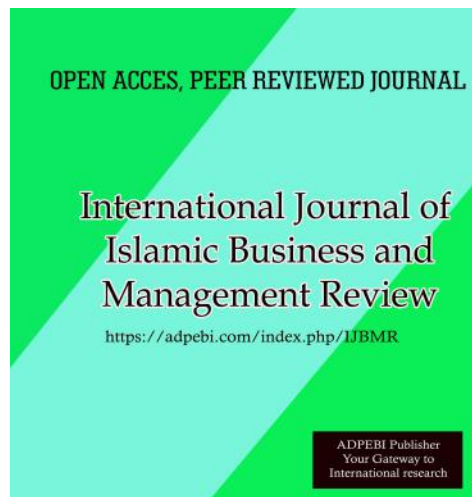
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CURRENT ISSUE

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Articles

A Research on the Satisfaction of Islamic Banking Customer Services in Riau Province During the Covid-19 Pandemic

Boy Syamsul Bakhri, Sharia Economics Department, Universitas Islam Riau, Indonesia

1-10



PDF

DOI : <https://doi.org/10.54099/ijibmr.v1i1.44>

The Influence of Leadership and Motivation on the Performance of an Educational Institution: A Case Study

Putra Budi Ansori , Sekolah Tinggi Ilmu Ekonomi Riau, Indonesia

11-20



PDF

DOI : <https://doi.org/10.54099/ijibmr.v1i1.45>

Does Price Affect Consumer Decisions In Buying Products? (Food Industry case study)

Kurniati Karim, Sekolah Tinggi Ilmu Ekonomi Sakti Alam, Kerinci Jambi, Indonesia

21-27



PDF

DOI : <https://doi.org/10.54099/ijibmr.v1i1.43>

Effect Of Job Satisfaction on Work Discipline Of Employees On Cargo Company

Nurhayana, Sekolah Tinggi Ilmu Ekonomi Riau, Indonesia

28-34



PDF

DOI : <https://doi.org/10.54099/ijibmr.v1i1.51>

Factors Influencing Community Participation of Youth Affairs Committee Members in Mon State Myanmar

Atar Thaung Htet, Department of Management Studies, National Management Academy, Yangon, Myanmar

35-47



PDF

DOI : <https://doi.org/10.54099/ijibmr.v1i1.39>

Role of Women In MGNREGA In Kaithal District of Haryana India

Mukesh Chahal, NIILM University, Kaithal, India

Dr. Pardeep Kumar, NIILM University, Kaithal, India

Dr. Kiran Lamba, B.P.S.Mahila vishwavidyalaya Khanpur Kalan, Sonapat, India

48-55



PDF

DOI : <https://doi.org/10.54099/ijibmr.v1i1.41>

A Management Decision Process for Corporate Action

Jeli nata liyas, Doctoral Program, Universitas Andalas, Indonesia

56-68



DOI : <https://doi.org/10.54099/ijibmr.v1i1.50>

Does Standardization of Service Tax Volunteer and Location Affect on Taxpayer Satisfaction?

Deviana Sofyan Deviana, STIE Persada Bunda, Indonesia

Dodi Agusra, Sekolah Tinggi Ilmu Ekonomi Persada Bunda, Indonesia

Asepma Hygi Prihastuti, Sekolah Tinggi Ilmu Ekonomi Persada Bunda, Indonesia

69-80



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PUBLICATION FEE

PLAGIARISM SCREENING

JOURNAL TEMPLATE



Index by:






A Research on the Satisfaction of Islamic Banking Customer Services in Riau Province During the Covid-19 Pandemic

Boy Syamsul Bakhri

Sharia Economics Department, Universitas Islam Riau

Email; bsb_bm@yahoo.co.id

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ABSTRACT

This research is motivated by curiosity about Islamic banking services in Riau Province during the Covid-19 pandemic. This research is a field research with survey technique. The data analysis technique uses descriptive statistics with a frequency distribution. The results of the research found that there are still many Islamic bank customers who do not know about specific Islamic bank products such as musyarakah products, mudharabah products, ijarah products, and rahn services. The results also found that religious reasons are the main factor for customers in choosing Islamic banks. The factor of ease of access to more branches is the main reason customers use both types of banks. Finally, the results of the research found that the most Islamic bank customers are satisfied with various aspects of the services provided by Islamic banks. While the five service aspects with the highest level of customer satisfaction are Islamic bank staff friendliness, Islamic bank name and image, Islamic bank employee skills, confidentiality of Islamic bank customer data, as well as various kinds of facilities offered by Islamic banks.

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INTRODUCTION

Functioning as an intermediary institution, the Islamic banking sector in Riau Province (one of the provinces in Indonesia) must be able to gain public trust as a financial institution that has good credibility. Thus, Islamic banking is required to have competitiveness as an effort to create a good image for its market share (Iskamto, 2016). Therefore, Islamic banks must be sensitive to customer satisfaction. Customer satisfaction is one that must be maintained by Islamic banks in the midst of competitive dynamics with competitive conventional banking. Islamic bank customer satisfaction will be realized by maximizing pleasant experiences, and minimizing unpleasant experiences felt by customers. Customer satisfaction will also have an impact on the creation of obstacles, switching costs, and customer loyalty (Iskamto, 2012; Iskanto & Yapentra, 2018). In the midst of the Covid-19 virus outbreak, Islamic banking is still required to provide excellent banking services. With the implementation of new normal by the government, offices have been allowed to resume their activities (Gultom, 2021; Iskanto & Risman, 2018). This includes banks that are allowed to provide services to their customers directly or face-to-face. Based on this explanation, this research was

conducted with the title “A Research on the Satisfaction of Islamic Banking Customer Services in Riau Province During the Covid-19 Pandemic”.

LITERATURE REVIEW

Islamic Banking Products and Services

Naser *et al* (2013) identified several products and facilities that can be provided by Islamic banking including checking accounts, time deposits, musyarakah, mudharabah, murabahah, ijarah, qardh, letters of credit (L/C), buying and selling foreign exchange, rahn, and bank guarantees.

Islamic Bank Selection Criteria

Abduh *et al.* (2018), Herman (2021), Nasfi & Saputri (2021) and Naser *et al* (2013), examines the factors behind customers in choosing Islamic banking among others, only religious reasons, just profit reasons, religious reasons and profits, advice from relatives, advice from friends, the recent financial crisis proves that it is safer to deal with Islamic banks, effective online services, effective SMS service, Islamic bank credibility, Islamic bank secrecy, Islamic bank branch location, low service fees, effectiveness of Islamic banks in completing transactions, various kinds of facilities offered by Islamic banks, quality of advice provided by Islamic bank employees, reputation of Islamic banks, trust in the management of Islamic banks, trust in the Sharia Supervisory Board, friendliness of Islamic bank staff, and Islamic banks offer the same facilities as conventional banks but Islamic bank also pay attention to the principles.

Factors Utilizing Both Types of Banks

Naser *et al* (2013) also measures the reasons behind customer in utilizing both types of banking (Islamic banking and conventional banking), among others, Islamic banks do not offer several facility products as offered by conventional banks, Islamic banks do not offer many facility products. As offered by conventional banks, the limited opening hours of Islamic banks, opening two accounts provides an opportunity to diversify investment, and both types of banks have limited number of branches, and opening two accounts can provide access to more branches.

Customer Satisfaction with Sharia Banking Services

Naser *et al* (2013) and Khamis & AbRashid (2018) identify factors that can affect customer satisfaction with the services provided by Islamic banking including advice given by Islamic bank employees, Islamic bank employee skills, Islamic bank employee qualification level, trust in the Sharia Supervisory Board, trust in Islamic bank management, service fees offered by Islamic banks, number of branches from Islamic banks, Islamic bank opening hours, efficiency and speed of Islamic banks in completing transactions, customer confidentiality, various kinds of facilities offered, name and image of Islamic banks, Islamic bank staff friendliness, compliance with Islamic bank furniture, parking facilities provided for Islamic bank customers, efficiency in handling problems through telephone service, Islamic bank architectural design, Islamic bank internal arrangement design, advertising existing products from Islamic banks, advertising new products from Islamic banks, counseling provided, availability of funds, and service fees for checks.

Quality of Service in Islamic Perspective

According to Othman dan Owen (2001) quoted in Putra and Sri Herianingrum (2014), the concept of service quality in an Islamic perspective is a form of cognitive evaluation from consumers on the presentation of services by service companies that rely each of their activities on moral values and in accordance with compliance that has been described by Islamic law. According to Othman and Owen (2001) the dimensions of service quality consist of: compliance, assurance, reliability, tangibles, empathy, and responsiveness.

Operational Concept

The operational concept of research can be seen in the table 1 below:

Table 1. Operational Concept

Concept	Dimension	Indicators
Customer service satisfaction	Customer satisfaction with Islamic banking services	<ol style="list-style-type: none">1. Advice given by Islamic bank employees2. Islamic bank employee skills3. Islamic bank employee qualification level4. Trust in the Sharia Supervisory Board5. Trust in Islamic bank management6. Service fees offered by Islamic bank7. Number of branches from Islamic banks8. Islamic bank opening hours9. Efficiency and speed of Islamic banks in completing transactions10. Customer confidentiality11. Various kinds of facilities offered12. Name and image of Islamic banks13. Islamic bank staff friendliness14. Compliance with Islamic bank furniture15. Parking facilities provided for Islamic bank customers16. Efficiency in handling problems through telephone service17. Islamic bank architectural design18. Islamic bank internal arrangement design19. Advertising existing products from Islamic banks20. Advertising new products from Islamic banks21. Counseling provided22. Availability of funds23. Service fees for checks

Source: Processed Data, 2021

METHOD

The data collection technique in this study uses a questionnaire that is given directly to respondents in the field. Questionnaire is a data collection technique carried out by giving a set of questions or statements to other people who are used as respondents to answer (Sekaran & Bougie, 2013). Then for the measurement of the following indicators using a Likert scale. Likert Scale is a scale used to measure attitudes, opinions, and perceptions of a person or group related to an event or social phenomenon (Riduwan, 2014). This study uses descriptive statistical data analysis techniques. Descriptive statistics are statistics that describe phenomena or data as in the form of tables, graphs,

frequencies, average or other form (Suryani and Hendryadi, 2015). The frequency distribution according to Suharyadi and Purwanto (2008), in Suryani and Hendryadi (2015) is the grouping of data into several categories indicating the amount of data in each category, and each data cannot be included in two or more categories.

RESULT AND DISCUSSION

a. Customer Knowledge on Products and Service Facilities of Islamic Banks

The following table describes customer knowledge of Islamic banking products and service facilities:

Table 2. Customer Knowledge on Products and Service Facilities of Islamic Banks

No	Products and Services	Not aware of it		Aware and don't use it		Aware and use it	
		f	%	f	%	f	%
1	Checking Account	34	29,6 %	65	56,5 %	16	13,9 %
2	Time Deposits	34	29,6 %	63	54,8 %	18	15,7 %
3	<i>Musyarakah</i>	60	52,2 %	45	39,1 %	10	8,7 %
4	<i>Mudharabah</i>	44	38,3 %	42	36,5 %	29	25,2 %
5	<i>Murabahah</i>	50	43,5 %	50	43,5 %	15	13,0 %
6	<i>Ijarah</i>	62	53,9 %	46	40,0 %	7	6,1 %
7	Letter Of Credit (L/C)	58	50,4 %	53	46,1 %	4	3,5 %
8	Buying And Selling Foreign Exchange	42	36,5 %	67	58,3 %	6	5,2 %
9	Rahn	70	60,9 %	43	37,4 %	2	1,7 %
10	Bank Guarantees	57	49,6 %	52	45,2 %	6	5,2 %

Source: Processed Data, 2021

The result showed that most of the customers knew about the products and banking service facilities in general which were also offered at the bank although not many customers used them. However, the majority of Islamic bank customers in Riau Province still do not know about the specific products and services offered by Islamic banks, such as *musyarakah* products, *mudharabah* products, and *ijarah* products.

b. Factors Customers Choose Islamic Banks

The following table describes the factors customers choose Islamic banks:

Table 3. Factors Customer Choose Islamic Banks

No	Value Label	Strongly Agree		Agree		No View		Disagree		Strongly Disagree	
		f	%	f	%	f	%	f	%	f	%
1	Only religious reasons	63	54,	40	34,8	12	10,				



			8				4				
2	Just profit reasons	19	16, 5	42	36,5	39	33, 9	12	10,4	3	2,6
3	Religious reasons and profits	32	27, 8	51	44,3	27	23, 5	5	4,3		
4	Advice from relatives	11	9,6	55	47,8	33	28, 7	14	12,2	2	1,7
5	Advice from friends	9	7,8	53	46,1	37	32, 2	14	12,2	2	1,7
6	The recent financial crisis proves that is it safer to deal with Islamic banks	13	11, 3	38	33,0	44	38, 3	17	14,8	3	2,6
7	Effective online services	17	14, 8	59	51,3	33	28, 7	6	5,2		
8	Effective SMS services	15	13, 0	52	45,2	40	34, 8	7	6,1	1	0,9
9	Islamic bank credibility	18	15, 7	57	49,6	38	33, 0	2	1,7		
10	Islamic bank secrecy	34	29, 6	55	47,8	25	21, 7	1	0,9		
11	Islamic bank branch location	17	14, 8	56	48,7	36	31, 3	5	4,3	1	0,9
12	Low service fees	18	15, 7	59	51,3	34	29, 6	4	3,5		
13	Effectiveness of Islamic banks in completing transactions	22	19, 1	60	52,2	29	25, 2	3	2,6	1	0,9
14	Various kinds of facilities offered by Islamic banks	19	16, 5	54	47,0	38	33, 0	3	2,6	1	0,9
15	Quality of advice provided by Islamic bank employees	18	15, 7	62	53,9	31	27, 0	2	1,7	2	1,7
16	Reputation of Islamic banks	20	17, 4	54	47,0	36	31, 3	4	3,5	1	0,9
17	Trust in the management of Islamic banks	27	23, 5	60	52,2	26	22, 6	1	0,9	1	0,9
18	Trust in the Sharia Supervisory Board	24	20, 9	55	47,8	33	28, 7	2	1,7	1	0,9
19	Friendliness of Islamic bank staff	33	28, 7	64	55,7	13	11, 3	1	0,9	4	3,5
20	Islamic banks offer the same facilities as conventional banks but Islamic bank also pay attention the principles	43	37, 4	50	43,5	19	16, 5	1	0,9	2	1,7

Source: Processed Data, 2021

The reasons customers choose Islamic banks in Riau Province based on the results of the research are for religious reasons, the friendliness of Islamic bank staff, the existence of sharia principles that are still being considered by Islamic banks, the location of branches of Islamic banks, and the factor of trust in Islamic bank management.

In the research of Khattak and Kashif Ur-Rehman (2010) also found that religious reasons are the main factors customers choose Islamic banks in Pakistan. Meanwhile, in another research conducted by Naser *et al* (2013) in Kuwait, one of the main factors that cause customers to choose Islamic banks is trust in Islamic bank management, this factor is in line with that found in this research.

c. Factors Customers Utilize Both Types of Banks

The following table describes the factors that customers use both types of banks:

Table 4. Factors Customers Utilize Both Types of Banks

No	Value Label	Strongly Agree		Agree		No View		Disagree		Strongly Disagree	
		f	%	f	%	f	%	f	%	f	%
1	Islamic banks do not offer several facility products as offered by conventional banks	2	1,7	25	21,7	20	17,4	14	12,2	1	0,9
2	Islamic banks do not offer many facility products. As offered by conventional banks	0	0	21	18,3	32	27,8	8	7	1	0,9
3	The limited opening hours of Islamic banks	1	0,9	19	16,5	32	27,8	10	8,7		
4	Opening two accounts provides an opportunity to diversify investment	7	6,1	26	22,6	28	24,3	1	0,9		
5	Both types of banks have limited number of branches, and opening two accounts can provide access to more branches	10	8,7	29	25,2	18	15,7	4	3,5	1	0,9

Source: Processed Data, 2021

The majority of respondents in this research are customers of both types of banks, namely Islamic banks and conventional banks. Thus, based on the results of the research, it can be concluded that an important factor that is the reason Islamic bank customers in Riau Province utilize both types of banks, so that by opening accounts at both types of banks can provide access for customers to more branches. The results of the research are in line with those found by (Naser *et al*), 2013) in Kuwait, that one of the main factors that are the reasons customers choose to use both types of banks in Kuwait is due to limitations.

d. Customer Satisfaction with Islamic Banking Services

The following table describes customer satisfaction with Islamic banking services:

Table 5. Customer Satisfaction with Islamic Banking Services

No		Very satisfied		Satisfied		No view		Not satisfied		Not satisfied at all		Rank
		f	%	f	%	F	%	f	%	f	%	
1	Advice given by Islamic bank employees	41	35,7	58	50,4	16	13,9					6
2	Islamic bank employee skills	42	36,5	61	53,0	10	8,7	2	1,7			3
3	Islamic bank employee qualification level	38	33,0	61	53,0	15	13,0	1	0,9			7
4	Trust in the Sharia Supervisory Board	37	32,2	56	48,7	21	18,3	1	0,9			11
5	Trust in Islamic bank management	35	30,4	61	53,0	16	13,9	3	2,6			8
6	Service fees offered by Islamic banks	29	25,2	67	58,3	16	13,9	3	2,6			9
7	Number of branches from Islamic banks	16	13,9	60	52,2	32	27,8	7	6,1			23
8	Islamic bank opening hours	20	17,4	66	57,4	26	22,6	3	2,6			21
9	Efficiency and speed of Islamic banks in completing transactions	23	20,0	70	60,9	18	15,7	3	2,6	1	0,9	12
10	Customer confidentiality	45	39,1	57	49,6	13	11,3					4
11	Various kinds of facilities offered	35	30,4	66	57,4	13	11,3	1	0,9			5
12	Name and image of Islamic banks	56	48,7	51	44,3	7	6,1	1	0,9			1
13	Islamic bank staff friendliness	41	35,7	64	55,7	9	7,8	1	0,9			2
14	Compliance with Islamic bank	22	19,1	69	60,0	23	20,0	1	0,9			15

	furniture											
15	Parking facilities provided for Islamic bank customers	25	21,7	55	47,8	29	25,2	5	4,3	1	0,9	22
16	Efficiency in handling problems trough telephone service	20	17,4	69	60,0	24	20,9	2	1,7			18
17	Islamic bank architectural design	23	20,0	68	59,1	21	18,3	3	2,6			14
18	Islamic bank internal arrangement design	22	19,1	71	61,7	21	18,3	1	0,9			13
19	Advertising existing products from Islamic banks	24	20,9	64	55,7	26	22,6	1	0,9			19
20	Advertising new products from Islamic banks	21	18,3	67	58,3	25	21,7	2	1,7			20
21	Counseling provided	17	14,8	74	64,3	23	20,0	1	0,9			17
22	Availability of funds	22	19,1	69	60,0	23	20,0	1	0,9			16
23	Service fees for checks	25	21,7	70	60,9	20	17,4					10

Source: Processed Data, 2021

Based on the results of the research, it can be seen that there are five aspects of Islamic bank services that have the highest level of customer satisfaction in Riau Province, namely the name and image of Islamic banks, friendliness of Islamic bank staff, Islamic bank employee skills, confidentiality of Islamic bank customer data, and various kinds of facilities provided offered by Islamic banks. The results of this research are in line with those found by Naser *et al* (1999) who also found that Islamic bank customers in Jordan also have the highest level of satisfaction in the name and image aspects of Islamic banks, confidentiality of customer data, various facilities offered by Islamic banks, Islamic bank employee skills. Then in another research (Naser *et al*, 2013) in Kuwait also found that Islamic bank customers in Kuwait have a high level of satisfaction with the name and image of Islamic banks, and the confidentiality of Islamic bank customer data, in addition to other aspects such as the availability of funds at Islamic banks, trust in ShariaSupervisory Board, and trust in Islamic bank management.



CONCLUSION

In this research most of the customers of the Islamic banks still do not know about the products offered by Islamic banks. This research also identifies five main factors that are the reasons customers choose Islamic banks, namely solely for religious reasons, Islamic bank staff friendliness, Islamic banks offer the same facilities as conventional banks but Islamic banks also pay attention to sharia principles, the location of Islamic banks branches, and reasons for trust in Islamic bank management. Then this research also shows that the most underlying reason for customers to use both types of banks is due to the limited number of branches owned by the two banks, so that by opening two accounts, customers can provide access for customers to more branches. Finally, this research also found that the five service aspects that have the highest level of customer satisfaction in Islamic banks are the name and image of Islamic banks, friendliness of Islamic bank staff, Islamic bank employee skills, confidentiality of Islamic bank customer data, as well as various facilities offered by Islamic banks.

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The Influence of Leadership and Motivation on the Performance of an Educational Institution: A Case Study

Putra Budi Ansori

Sekolah Tinggi Ilmu Ekonomi Riau

Jln.HR.Subrantas 57 Panam Pekanbaru 28293 Telp.(0761) 63237

E-mail: pbansori@gmail.com

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ABSTRACT

This study aims to determine the effect of leadership and work motivation on teacher performance in educational institutions. This research is quantitative research. The sample in this study were all teachers totaling 49 teachers. The research data used SPSS version 23. It was found that the F count was $22,052 > F$ table 3,20 so that simultaneously the variables of leadership and work motivation had a significant effect on teacher performance. the contribution of the influence of competence and work environment on teacher performance is 47.3%, while 52.7% is influenced by other factors that are not cultivated in this study.

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INTRODUCTION

The performance of teachers in schools is so important, because teachers are an important element in the education process and the realization of quality educational outcomes. Bearing in mind that all efforts to improve the education system, such as new methods and curricula, are highly dependent on teachers. (Mulyasa, 2012). This means that teachers must also continue to develop themselves to learn learning methods and models so that students are eager to understand the important points of each subject. Zuhriayah (2015) argues that the factors that influence teacher performance are competence, motivation, work environment and principal's leadership (Iskamto, 2020; Iskanto et al., 2021). This study found several phenomena regarding principals' leadership and teacher motivation that were associated with teacher performance during the COVID-19 pandemic outbreak since March 2020. A world epidemic that killed all human activities, including the education process. All schools are closed and there is no face to face, teachers are required to teach online using technology as a connecting device with students who are at home.

Siregar (2021) found the fact that the performance of teachers during Covid did not exceed 70% of the specified performance, due to constraints in the ability, tools and motivation of teachers to decline. There are indeed efforts by the principal to conduct training for teachers and students. During this covid-19, school principals often attend coordination meetings to Pekanbaru and even outside the province of Riau so that they have a distance of communication with teachers for the problems they face. (5). During this pandemic, it is difficult for school principals to apply strict regulations to

students in online learning, or learning runs as low as possible due to the condition of students for various reasons, the network is not good and there are no smartphones (Gultom, 2021; Lussianda et al., 2021).

LITERATURE REVIEW

Leadership

According to Putri (2019), leadership comes from the word lead which contains two main things, namely: the leader as the subject, and the led as the object. The word lead contains the meaning of directing, fostering, regulating and influencing. Leaders have duties and responsibilities both physically and spiritually for the success of the work activities of those they lead. Meanwhile, according to Danim and Suparno (2019) that leadership is the ability to influence a group towards certain achievements. The influence is generated from interactions on the basis of formal or informal positions. The principal is a functional teacher who is given the task of leading a school where the learning and teaching process is held, or where there is interaction between educators who provide learning and students receive lessons. According to Mulyasa (2012) the principal has at least a role and function as an Educator, Manager, Administrator, Supervisor, Leader, Innovator and Motivator. The abilities that must be realized by the principal as a leader can be analyzed from personality, knowledge of education, school vision and mission, decision-making abilities, and communication skills.

Motivation.

The term motivation comes from the Latin word *movere*, which means pushing or moving. Motivation is also defined as a power resource that moves and controls human behavior. Motivation is an effort that can provide encouragement to someone to take a desired action, while motive is a person's driving force to act. Because a person's behavior tends to be goal-oriented and driven by the desire to achieve certain goals. According to Husaini, in Indahingwati, et al (2020) that motivation is a tool used by superiors for subordinates to want to work hard as expected. Achievement motivation is an encouragement that grows and develops from within the teacher to do the best work possible.

In summary, motivation is an encouragement from others and from oneself to do a job consciously and enthusiastically to achieve certain targets.

Teacher Performance

Performance issues always get attention in management because they are closely related to the productivity of the institution or organization. The main factors that affect performance are ability and will. It is recognized that many people are able but do not want it so that it does not produce performance. Likewise, many people are willing but unable to also still not produce performance. Performance is something that is achieved or demonstrated achievement or ability to work, in other words that performance can be interpreted as work performance (Iskamto, 2019, 2021; Marlinda, 2021). In an effort to improve the quality of national education, the government, especially through the Ministry of National Education, continuously strives to make various changes and reforms to the education system. The birth of Law no. 14 of 2005 concerning teachers and lecturers, and Government Regulation No. 19 of 2005 concerning National Education Standards, are basically government policies which include government efforts to organize and improve the quality of teachers in Indonesia. Michael G. Fullan stated that "educational change depends on what teachers do and think ...". This opinion implies that the change and renewal of the education system is very dependent on mastering the competence of teachers. Furthermore, Mulyasa (2013: 136), In line with that Smith quoted by Mulyasa, states that "Performance is the result or output of a process.". Furthermore, Hasibuan (2016: 94), states "Performance or work performance is a result of work achieved by a person in carrying out the tasks assigned to him based on skills, experience, and sincerity and time."



Then Ansori (2019) argues that teacher performance is the result of work or work ability that can be achieved by a teacher in accordance with his responsibilities in order to achieve the goals of the organization concerned. Teacher teaching performance is good if the teacher has carried out elements consisting of high loyalty and commitment to teaching tasks, mastering and developing lesson materials, discipline in teaching and other tasks, creativity in carrying out teaching, cooperation with all school members, good leadership be a role model for students, good personality, honest and objective in guiding students, and be responsible for their duties (Efdison, 2021; Srimulatsih, 2021). Teacher performance is a union of three interrelated elements, namely skills, efforts, the nature of circumstances and external conditions. Skill level is the raw material that a person brings to the workplace such as experience, abilities, interpersonal skills and technical skills. These efforts are expressed as the motivation shown by employees to complete their work tasks. Meanwhile, external conditions are the extent to which external conditions support work productivity (Adel et al., 2020; Marlinda, 2021). The teacher's performance can be seen clearly in the learning that he shows from the achievement of the learning outcomes of his students. Good teacher performance will result in good student learning achievement (Supardi 2013: 55). The standard workload of teachers refers to the Law of the Republic of Indonesia Number 14 of 2005 Article 35 Paragraph 1 concerning Teachers and Lecturers, it is stated that the workload of teachers includes main activities, namely: planning lessons, implementing learning, and assessing learning outcomes, guiding and training students, and perform additional tasks.

The Effect of Principal's Leadership on Teacher Performance

According to Handayani, et al (2015: 276) there is a significant influence of participatory leadership on teacher performance ($p < 0.05$), and contributes with a coefficient of determination (R^2) of 0.189, this means that teacher performance in Wonosobo Regency is influenced by the leadership of the principal. schools and contributed 18.9%. The results of the research by Hendriyati, et al (2020) that the principal's leadership has a positive and significant effect on teacher performance in teaching at the Bengkulu City Public High School by 30.7%. This means that the better the principal's leadership will improve the performance of Bengkulu City Senior High School teachers.

The Effect of Motivation on Teacher Performance

According to Handayani, et al (2015) There is a significant influence of teacher work motivation on teacher performance ($p < 0.05$), and contributes with a coefficient of determination (R^2) of 0.202. This means that teacher performance in Wonosobo Regency is influenced by teacher work motivation and contributes 20.2%. Furthermore, according to Indahingwati, et al (2020) shows that motivation has a positive and significant effect on the performance of MI Tarbiyatus Syarifah teachers. This means that motivation has an effect on improving teacher performance at MI Tarbiyatus Syarifah Sidoarjo, East Java.

The Influence of Leadership and Motivation on Teacher Performance

Firmawati, et al (2017) with research results, namely that there is a significant influence between principal leadership and work motivation together on teacher performance at SMA Negeri 7 Banda Aceh, which is 96.8%. The two variables, namely the principal's leadership and work motivation, go hand in hand with the teacher's performance variable, meaning that the better the principal's leadership and work motivation, the higher the teacher's performance. Motivation will appear in teachers if there is conformity, trust and satisfaction given by the principal, as well as smooth communication between teachers and principals, teachers and teachers, these conditions can improve performance.

Hypothesis

Hypotheses are arranged in the form of statement sentences. It is said to be temporary because the answers given are only based on relevant theories, not based on empirical facts obtained through data collection. The following are some of the hypotheses in this study, namely:

H1: There is a significant influence of leadership and motivation simultaneously on teacher performance at ABC High School .

H2: There is a significant influence of leadership partially on teacher performance at ABC High School .

H3: There is a significant effect of work motivation partially on teacher performance at ABC High School .

RESEARCH METHODS

This research uses quantitative. With multiple linear regression method, which is a statistical method used to determine the effect of several independent variables, namely Leadership (X1) and work motivation (X2) on the dependent variable, namely Teacher Performance. The population in this study were all teachers of ABC High School , totaling 49 people. According to Sugiyono (2012: 68): "The sample is part of the number and characteristics possessed by the population". As a basis for researchers based on Sugiyono's book (2012: 68) it is said that saturated sample is a sampling technique when all populations are used as samples. So the research sample was 48 people, not including the principal. Data collection methods used in this study include questionnaire, interview and observation methods (Husein Umar, 2013). In accordance with the type and nature of this research, all the data to be collected is arranged systematically and descriptively. The data analysis method used in this study is the Likert scale used to measure attitudes, opinions, and social perceptions, the score of respondents' answers in the study (Sekaran & Bougie, 2013). To assist in processing the data, the SPSS (Statistical Package for Social Science) program was used. While the test equipment used to test the regression equation as well as the coefficient of determination and standard error and to see the effect of the independent variable (independent) on the dependent variable (dependent).

RESULTS AND DISCUSSION

In this study, the authors used an instrument in the form of a questionnaire consisting of 10 items of Leadership (X1), 10 items of Work Motivation (X2) and 10 statement items on Teacher Performance.

Validity Test

Test validity aims to determine the items or questions that are valid in determining a variable. The test is done by comparing the value of correlation (r) count with r table. Where the test criteria are if the value of r count $> r$ table, it is said that the question item is valid and if the value of r count $< r$ table, it is said that the question item is invalid and the question is declared invalid. The validity test will test each of the variables used in this study, where all of the variables obtained the value of r count all statements $> r$ table (0.2845).

Based on the results of the calculation of the validity of the Leadership variable (X1) as many as 10 items, Work Motivation (X2) as many as 10 items and Teacher Performance as many as 10 items, all of these statements are declared valid. This means that the measuring instrument used is valid and can be used as a data collection tool.

Reliability Test

Coefficient *cronbach alpha* which is more than 0.70 indicates the reliability (reliability) of the instrument. In addition, the closer to 1, the higher the internal consistency of the reliability.

Table 1



Reliability test results

<u>Variabel</u>	<u>Standar koefisien alpha</u>	<u>Cronbach Alpha</u>	<u>Keterangan</u>
Kepemimpinan (X1)	0,7	0.855	Reliable
Motivasi (X2)	0,7	0.849	Reliable
Kinerja Guru (Y)	0,7	0.867	Reliable

The results of the reliability test in the table above show that the Alpha coefficient values of the variables studied showed various results and the variables produced Cronbach's Alpha values greater than 0.70. Thus it can be concluded that the measuring instrument used in this study is reliable.

Coefficient of Determination (R2)

The contribution of the independent variable, namely Leadership (X1) and Work Motivation (X2), to the dependent variable, namely Teacher Performance (variable Y) can be calculated by looking for the coefficient of determination. From the results of SPSS output obtained:

Table 2 Determination Analysis
Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.704 ^a	.495	.473	3.93066

a. Predictors: (Constant), Motivasi, Kepemimpinan

b. Dependent Variable: Kinerja guru

From these results, the coefficient of determination (Adjusted R Square) was 0.473 or 47.3%. So it can be concluded that the variables of Leadership and Work Motivation contributed to changes in the Teacher Performance variable by 47.3%. while the remaining 52.7%. (100%-47.3%) is influenced by other variables not examined in this study.

Multiple Regression.

The hypothesis that will be tested is the possibility of an influence between the Leadership variable (X1) and the Motivation variable (X2) on Teacher Performance by using multiple regression analysis. The complete test results can be seen in the table below:

Table 3 Multiple Linear Regression

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7.730	4.944		1.574	.123
Kepemimpinan	.443	.109	.430	4.052	.000
Motivasi	.423	.097	.471	4.354	.000

a. Dependent Variable: Kinerja guru

The table above shows the effect of the independent variables, namely Leadership (X1) and Work Motivation (X2) on the dependent variable, namely Teacher Performance (Y), using multiple regression analysis with the results $Y = 7,780 + 0,443X1 + 0,423X2$. This shows the value of a (constant) of 7.780, meaning that without the leadership variables (X1) and motivation (X2) or is zero, then Teacher Performance (Y) is worth 7.988. While the value of the regression coefficient of the Leadership variable (X1) of 0.443 means that the influence of the leadership variable (X1) on Teacher Performance (Y) has a positive effect. This shows that every increase in the leadership variable (X1) by 1 unit, it will increase teacher performance by 0.443. Then the value of the regression coefficient of the motivation variable (X2) is 0, 423 means it has a positive direction of relationship as well. This shows that every increase in the work motivation variable (X2) by 1 unit, it will increase teacher performance by 0.423.

Partial test

The t-test is used to see the effect of the independent variables on the dependent variable partially/one by one, here are the results of the SPSS output for the t-test. Based on the results of calculations using SPSS, the following data were obtained:

Table 4 t test results

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	
1	(Constant)	7.780	4.944		1.574 .123
	Kepemimpinan	.443	.109	.438	4.052 .000
	Motivasi	.423	.097	.471	4.354 .000

a. Dependent Variable: Kinerja guru

Based on table 3 above, the calculated t value for Leadership (X1) is (4.052) and Work Motivation (X2) is (4,354). While the critical value according to the table with a significance level of 5% using the t table formula ($\alpha / 2$; $n - k$) $k = 3$ and $n = 48$ is 2.01290. Based on the results above, the t_{count} values for each variable are as follows: For the Leadership variable (X1) has a t_{count} value (4.052) > from the t_{table} value (2.01290) and Work Motivation (X2) has a t_{count} value (4.354) > t_{table} (2.01290) then it can be concluded that partially the leadership variable (X1) and work motivation (X2) have a significant effect on the teacher performance variable at ABC High School .

F Test

The F_{test} is used to see the effect of the independent variables on the dependent variable together, here are the results of the SPSS output for the F_{test}

Table 5 F . Test Results



ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	681.412	2	340.706	22.052	.000 ^b
Residual	695.254	45	15.450		
Total	1376.667	47			

a. Dependent Variable: Kinerja guru

b. Predictors: (Constant), Motivasi, Kepemimpinan

Based on the results of SPSS obtained Fcount of 22,052. While Ftable is obtained by $(nk)/(k-1)$: equal to $(48-3=45)$ $(3-1=2/\text{column})$, then the F table value is 3.20 ($\alpha=5\%$). Then it was concluded that Fcount of $22.052 > F_{\text{table}}$ of 3.20 so that simultaneously the variables of Leadership (X1) and Work Motivation (X2) had an effect on teacher performance at ABC High School .

The influence of leadership and motivation on teacher performance

Based on the results of the F test, it is concluded that Fcount is $22.052 > F_{\text{table}}$ is 3.20, so that simultaneously the variables of Leadership (X1) and Work Motivation (X2) affect teacher performance at ABC High School . Means that the first hypothesis (H1) is proven.

This strengthens the previous research conducted by Firmawati, et al (2017) with the results of the study, namely that there is a significant influence between principal leadership and work motivation together on teacher performance at SMA Negeri 7 Banda Aceh. Another study conducted by Hendriyati, et al (2020) that the principal's leadership and work motivation together have a positive and significant effect on teacher performance in teaching at Bengkulu City Public High School by 21.1%. That is, the better the principal's leadership and work motivation together will improve the performance of Bengkulu City Senior High School teachers.

The influence of leadership (X1) on teacher performance

Based on the results of hypothesis testing, it is suspected that the leadership variable (X1) has an effect on teacher performance at ABC High School , which is proven to have a positive and significant effect. Where leadership (X1) has a value of t_{count} (4.052) $>$ from the value of t_{table} (2.01290) and a significance value (P Value) of 0.00 which is below 0.05 and a regression coefficient value of 0.443.

In this study, leadership (X1) needs to be considered by ABC High School that it is necessary to improve the leadership of the principal by increasing the quantity of discussion and consultation with school residents (teachers, staff and parents). Because according to Putri (2019) that effective principal leadership is to encourage teachers to solve work problems, and to be willing to provide proportional and professional assistance. In addition, the principal provides broad opportunities for all school members and the community to consult and discuss problems faced related to education and learning faced by schools..

The effect of motivation (X2) on teacher performance

Based on the results of hypothesis testing, it is suspected that there is a significant influence of work motivation partially on teacher performance at ABC High School . The results obtained are work motivation (X2) has a value of t_{count} (4.354) $>$ t_{table} (2.01290), a significance value (P Value) of 0.00 which is below 0.05 and a regression coefficient value of 0.423. It can be concluded that work motivation has a positive and significant effect on teacher performance.

In this study, work motivation needs to be considered because it is related to performance, so schools must always involve teachers in efforts to improve school achievement and ensure that different

teacher motivations can be made as a channel for self-actualization. In accordance with the government program, the teacher is the driving force for learning activities in schools.

This study strengthens the research of Handayani, et al (2015: 276). There is a significant influence of teacher work motivation on teacher performance in Wonosobo Regency. And research by Indahingwati, et al (2020) shows that motivation has a positive and significant effect on teacher performance at MI Tarbiyatus Syarifah Sidoarjo, East Java.

CONCLUSION

There is an effect of leadership and work motivation on the dependent variable, namely Teacher Performance (Y), using multiple regression analysis with the result $Y = 7,780 + 0,443X_1 + 0,423X_2$. This shows that the value of a (constant) is 7.780, meaning that without the leadership and motivation variables or is zero, the teacher's performance at ABC High School is 7.988. And has a positive direction of influence both the leadership variable and the motivation variable. Based on the results of the F test (simultaneous test) obtained Fcount of 22,052 > Ftable of 3.20 so that simultaneously the variables of leadership (X1) and work motivation (X2) affect teacher performance at ABC High School. Based on the results of the t-test on the leadership variable (X1), it is proven that: leadership (X1) has a positive and significant effect on teacher performance at ABC High School. Where leadership (X1) has a value of t_count (4.052) > from the value of t_table (2.01290) and a significance value (P Value) of 0.000 which is below 0.05 and a regression coefficient value of 0.443. Based on the results of the t test on work motivation partially positive and significant effect on teacher performance at ABC High School. The results of Work Motivation (X2) have a value of t_count (4,354) > t_table (2,01290), a significance value (P Value) of 0.00 which is below 0.05 and a regression coefficient value of 0.423. The value of the coefficient of determination (Adjusted R Square) is 0.473 or 47.3%. So it can be concluded that the variables of Leadership and Work Motivation contributed to changes in the Teacher Performance variable by 47.3%. while the remaining 52.7% is influenced by other variables not examined in this study.

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Does Price Affect Consumer Decisions In Buying Products? (Food Industry case study)

Kurniati Karim

Sekolah Tinggi Ilmu Ekonomi Sakti Alam Kerinci
Email: atiekkarim299@gmail.com

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ABSTRACT

This study aims to determine the effect of price on purchasing decisions at Cafe ABC in Pekanbaru. This study uses quantitative methods by distributing questionnaires to collect primary data. A total of 99 respondents became the sample in this study. Found Based on the results of simple linear regression analysis obtained The coefficient is positive, meaning that there is a positive relationship between price and purchase decisions. The better the price, the better the purchase decision, it is also found that there is a significant effect between the price on the purchase decision

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INTRODUCTION

Business competition in the current era of globalization is very tight, where every company is required to be able to meet consumer needs and strive to create products that are different from competitors. Thus, different product development efforts can be an effective strategy for companies in providing innovative product offerings so as to achieve a satisfaction for each party, both from buyers for buying products that suit their tastes and for companies who want to benefit from sales of its products and also maintain a good image of the company in the eyes of customers. In this effort to develop products in the form of food and beverages, of course there are ways that entrepreneurs PT. Citra Interbuana Multirasa do, one way is how to market them. Because marketing is one of the main activities carried out by entrepreneurs in an effort to maintain their survival, to develop and to earn a profit. Success or failure in achieving business goals depends on the expertise of the entrepreneur in the fields of marketing, production, finance and other fields. In addition, it also depends on the ability of the entrepreneur to combine these functions so that the company's business can run smoothly. Basically the goal in establishing a company is to make as much profit as possible. The success of a company in achieving that goal is strongly influenced by the company's ability to market its products. The company can sell its products at favorable prices at the expected quality level, will be able to overcome the challenges of competitors, especially in the field of marketing. Therefore, to attract consumers to make purchases, the company must be able to implement an appropriate marketing strategy in accordance with the market conditions faced. The success of the marketing strategy is

influenced by several factors, namely market research and analysis, product decisions, pricing, promotion and distribution (marketing mix). Price is one element of the marketing mix that generates revenue, the other elements generate costs. Perhaps price is the easiest element in a marketing program to adjust, product features, channels, and even communication take more time. Price also communicates the intended value positioning of the company's product or brand to the market.(Iskamto, 2015, 2015, p. 201, 2017, 2020a). Products that are designed and marketed well can be sold at high prices and generate large profits (Kotler and Keller, 2009: 67).

LITERATURE REVIEW

Factors Affecting Price Levels

The state of the economy, the state of the economy greatly affects the prevailing price level. In the recession period, for example, it is a period where prices are at a lower level and when there is a government decision on the exchange rate of the rupiah with a foreign currency, there will be reactions from the business community, the spontaneous reaction of that decision is an increase in prices. - price. 2. supply and demand, In general, a lower price level will result in a greater quantity demanded while a higher price will lead to a larger quantity supplied. 3. Elasticity of demand, Another factor that can affect price determination is the nature of market demand, in fact the nature of market demand not only affects price determination but also affects the volume sold. For some types of goods, prices and sales volumes are inversely related. 4. Competition, The selling price of some goods is often influenced by the circumstances of existing competitors. Many of these sellers and buyers will find it difficult for individual salespeople to sell at a higher price to other buyers. 5. Cost, Cost is the basis in determining prices, because a price level that cannot cover costs will result in losses. 6. company goals, Determining the price of an item is often associated with the goals to be achieved. Each company does not always have the same goals as other companies. 7. Government supervision, Government supervision is also an important factor in determining prices. Government supervision can be realized in the form of: determining the maximum and minimum prices, price discrimination, and other practices that encourage preventing efforts towards monopoly.(Iskamto, 2020b).

Price Indicators

There are four price indicators used for purchasing decisions, namely according to Kotler and Armstrong translation of Sabran (2012: 278) including: Price affordability, Price affordability is the affordability of prices offered by producers to consumers. Price Conformity with Product Quality, Price compatibility with product quality, namely aspects of pricing carried out by producers or sellers in accordance with product quality that can be obtained by consumers. Price Competitiveness, namely the price offer given by the producer/seller is different and competitive with that given by other manufacturers, on the same type of product. Price Match with Benefits,

Buying decision

According to Schiffman and Kanuk translated by Agus Susanto (2009: 112), purchasing decisions are the selection of two or more alternative purchasing decision choices, meaning that if someone can make a decision, several alternative choices must be available. According to Engel et. AL (2000:31), purchase decision is the process of formulating various alternative actions in order to make a choice on one particular alternative to make a purchase. According to Angipora (2000: 123), the purchase decision is a decision that can only be made after the evaluation stages of various brands and characteristics that have been arranged according to rankings that will form the purchase value of the most preferred brand.(Agusra, Febrina, Lussianda, & Susanti, 2021). According to Kotler and



Armstrong (2001:226), the stage in the buying decision-making process where consumers actually buy. Decision making is an individual activity that is directly involved in obtaining and using the goods offered. So the purchase decision is a decision-making process carried out by the buyer to make a purchase after an evaluation. According to Engel, Blackwell, translated by Hadi (2007: 123), is "a purchase decision is an act of consumer decisions in buying and using products according to their needs and abilities". Purchase decisions taken by consumers are actually a collection of a number of decisions (Harwina, 2021). In this research, four indicators are used to determine purchasing decisions quoted from Kotler translated by Agus Susanto (2000:212), namely: stability in a product, habits in buying products, giving recommendations to others, making repeat purchases.

Influence of Price on Purchase Decision

According to Kotler and Keller (2009:72) price influences consumer purchasing decisions, because purchasing decisions are based on how consumers perceive prices and some of the current actual prices they are considering, not prices stated by marketers. lower than that limit indicates poor quality or unacceptable quality, and also a price upper limit where prices higher than that limit are considered too excessive and not worth the money spent.

RESEARCH METHODS

This research was conducted at a trading company at Sultan Syarif Kasim II Airport Pekanbaru. The collection of prime data uses a questionnaire, a list of questions made in a simple form with a closing question method given to the respondents regarding purchasing decisions by consumers associated with product prices so as to obtain data related to the problems studied. as many as 99 respondents became the sample in this study.

RESULTS AND DISCUSSION

Validity test

Validity is the accuracy or accuracy of an instrument in measuring what it wants to measure. Validity test is a measuring tool to see or find out whether the questionnaire can be used to measure the actual respondent's condition. Validity testing is carried out using a simple linear correlation method (Bivariate correlation) which is then processed using the SPSS program. From the results of the analysis, it was found that the correlation value between the item scores and the total score. This value was then compared with the rtable value, the rtable was sought at significant 0.05 with a 2-sided test and the amount of data $(n) = 99 - 2 = 97$ then obtained an rtable of 0.1975

Table 1 Price Variable Validity Test

Statement Items	r count	r table	Description
Item 1	0.624	0.1975	Valid
Item 2	0.799	0.1975	Valid
Item 3	0.552	0.1975	Valid
Item 4	0.683	0.1975	Valid
Item 5	0.608	0.1975	Valid
Item 6	0.619	0.1975	Valid
Item 7	0.708	0.1975	Valid
Item 8	0.637	0.1975	Valid
Item 9	0.410	0.1975	Valid
Item 10	0.696	0.1975	Valid

Item 11	0.689	0.1975	Valid
Item 12	0.492	0.1975	Valid

From 1 above, it can be seen that the r_{count} value for each question item on the price variable is greater ($>$) than the r_{table} value (0.1975), so it can be concluded that the data is in accordance with the actual situation or the data is valid. The statement item that has the highest r_{count} value in the price variable is the statement item in item 2, namely the price of food and beverages varies according to the size of the product.

Table 2 Consumer Decision Variable Validity Test

Statement Items	r_{count}	r_{table}	Description
Item 1	0.570	0.1975	Valid
Item 2	0.624	0.1975	Valid
Item 3	0.565	0.1975	Valid
Item 4	0.703	0.1975	Valid
Item 5	0.697	0.1975	Valid
Item 6	0.663	0.1975	Valid
Item 7	0.559	0.1975	Valid
Item 8	0.499	0.1975	Valid
Item 9	0.489	0.1975	Valid
Item 10	0.614	0.1975	Valid
Item 11	0.646	0.1975	Valid
Item 12	0.583	0.1975	Valid

From table 2 above, it can be seen that the value of r_{count} for each statement item on the consumer decision variable is greater ($>$) than the value of r_{table} (0.1975), it can be concluded that the data is in accordance with the actual situation or the data is valid. The statement item that has the highest r_{count} value for the consumer decision variable is the statement item in item 4, namely I bought food and drinks at the Transit cafe because I used to buy them when I was at the airport.

Reliability Test

Reliability test is used to find out whether respondents' answers from time to time have the same/consistent answers or not. In this study the method used is the Cronbach's Alpha method which requires the Cronbach's Alpha value > 0.60 then the data is reliable or trustworthy. Following are the results of the reliability test:

Table 3 Reliability Test

No	Variable	Cronbach's Alpha	Description
1	Price	0.858	Reliable / Consistent
2	Consumer Decision	0.837	Reliable / Consistent

From table 3 it can be explained that the Price variable has a value of $0.858 > 0.60$ and the Consumer Decision variable is $0.837 > 0.60$, it can be concluded that all variables in this study are reliable or consistent, meaning that all statements can be trusted.

Normality test

This normality test is used to see whether the data distribution is close to the diagonal line or not, if it is far from the diagonal line then the data is not normally distributed, following the results of the data normality test.

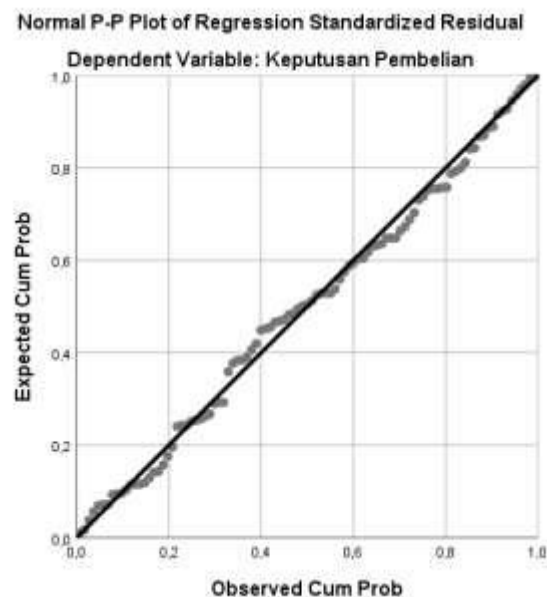


Figure 1 Normality Test

Based on Figure 1 above, it can be explained that the distribution of the data is approaching the diagonal line, so it can be concluded that the data is normally distributed.

.Hypothesis testing

a. t test

The t test is used to determine whether the price has a significant or no effect on consumer decisions. The test uses a significance level of 0.05 and 2 sides, with the SPSS output results as follows:

Table 4 Test_t

Model		Unstandardized Coefficients		T	Sig
		B	Std.Error		
1	(Constant)	14,731	2.958	4.981	.000
	Price	,608	0.77	7.892	.000

Based on table 4 above, it can be seen that the t-count value is 7.892 to carry out the t-test, the following steps are carried out: significantly influence the decision to purchase food and beverages at the Transit Cafe (PT. Citra Interbuana Multirasa) Sultan Syarif Kasim II airport branch Pekanbaru.

b. Coefficient of Determination

The coefficient of determination shows how much influence the independent variable has on the dependent variable. The following is the output of the coefficient of determination:

Table 5 Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of Estimate
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1	,625a	,391	,385	5,20000
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Based on table 5 above, it can be obtained the R_square value or the coefficient of determination of 0.391 or 39.1%. R_square is used to determine the percentage effect of the independent variable (price) on changes in the dependent variable (purchase decisions). The conclusion that can be drawn is the magnitude of the influence of the independent variable (price) on the dependent (purchase decision) is 39.1% while the remaining 60.8% is influenced by other variables.

Conclusion

Based on the analysis of the coefficient of determination R Square (R²) of 0.391 or 39.1%. This shows that the percentage of the influence of the independent variable (price) on changes in the dependent variable (purchase decisions) is 39.1 % while the remaining 60.9 % is influenced by other variables. on the consumer decision variable, then this is in accordance with the research hypothesis, namely there is a significant influence between the price variable on the consumer decision variable.

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Effect Of Job Satisfaction on Work Discipline Of Employees On Cargo Company

Nurhayana

Sekolah Tinggi Ilmu Ekonomi Riau
E-mail: nurhayana@lecturer.stieriau-Akbar.ac.id



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ABSTRACT

This study aims to determine the effect of job satisfaction on employee work discipline. The sample in this study were all employees, totaling 40 employees who were used as research samples. The results of SPSS in this study obtained test results on the variable Job Satisfaction Against Work Discipline, namely $t_{count} (7,500) > t_{table} \ (2,024)$. And the significance level obtained is $0.00 < 0.05$ so it can be concluded that job satisfaction has a significant effect on employee work discipline. The value of R-square (Coefficient of Determinants) is 0.597. It can be concluded that job satisfaction affects the work discipline of PT ABC Cargo Company Pekanbaru Branch by 59.70%.

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INTRODUCTION

Along with the fairly high economic growth and the rapid development of the economic sector, PT ABC, a Pekanbaru Cargo Company participated through the business of providing services, especially the delivery of goods to all regions in Indonesia. The company always prioritizes customer satisfaction and trust, by ensuring that the services provided can meet the required quality, product delivery, on time and at competitive prices. The following is the Turn Over data for employees of the Administration Section of PT ABC, a Pekanbaru Cargo Company. The company always prioritizes customer satisfaction and trust, by ensuring that the services provided can meet the required quality, product delivery, on time and at competitive prices. (Alhemp, Sudirman, and Supeno 2021; Iskanto 2019, 2020, 2021).

It is said that the Turn Over percentage of outgoing and incoming employees is still quite high. The implications of employee job satisfaction can be described through the level of attendance at work, the level of employee turnover and also employee productivity. If productivity is high, there is no absenteeism and low turnover, it can be concluded that job satisfaction is met, while bonus receipts have increased in 2016, and in 2017 until now tended to decrease, also food allowances since 2017 until now tend to be constant and non-existent. additions, and all of these can affect employee satisfaction and discipline at work.

Discipline must be enforced in a company organization. No support



good employee discipline, it is difficult for the company to realize its goals. So, discipline is the key to the success of a company in achieving its goals. Sanctions for Violation of PT ABC, a Pekanbaru Cargo Company: a) If the employee is late from the set working hours and leaves too early than the specified hour, he will be given a fine of Rp. 20,000 with a meal allowance. b) If the employee does not come to work without explanation or is absent for 2 consecutive days, the employee is given SP 1 and a salary cut. C) If the employee is absent from work without explanation or absent for 3 consecutive days, the employee is given SP 2 and a salary cut. D) If the employee is absent from work or absent for more than 5 days, the employee is given SP 3 and is considered to have resigned.

LITERATURE REVIEW

Job satisfaction

Locke in Kaswan (2012: 282) provides a comprehensive definition of job satisfaction which includes cognitive, effective and evaluative reactions or attitudes and states that job satisfaction is a positive emotional state that comes from evaluating one's job or work experience. Meanwhile, Luthans in Kaswan (2012) said that job satisfaction is the result of employees' perceptions of how well their work provides things that are considered important. Rivai and Deddy Mulyadi (2012) say job satisfaction is an assessment of workers about how far their job as a whole satisfies their needs. Job satisfaction is also a general attitude which is the result of several specific attitudes towards work factors, adjustment and individual social relationships at work. outside of work. Darmawan (2013) says job satisfaction is one form of employee behavior in the organization. Schemerhorn et al. in Darmawan (2013: 58) defines job satisfaction as a condition about the extent to which employees feel positively or negatively various dimensions of tasks related to their work.(Agusra et al. 2021; Harwina 2021; Marlinda 2021). According to Gibson in Edison (2016: 216), there are several indicators of job satisfaction that can be described Fair wages The amount of wages received is wages that are in accordance with employee expectations according to reasonableness. Interesting work Interesting work and can be interpreted as an opportunity for learning and responsibility(Auer Antoncic and Antoncic 2011; Binder and Coad 2016; Siddiqi and Tangem 2018). Promotion Opportunities, There are opportunities to advance and develop. Supervisor, The supervisor's ability to show interest and concern for employees. Supportive co-workers Supportive co-workers are more focused on creating relationships that help each other and work together in completing work and mutual support among employees(Agarwal 2021; Anwar, Wulan, and Hasiholan 2020).

Factors Affecting Job Satisfaction

According to Rivai (2011: 859), the factors that can affect employee job satisfaction can practically be divided into two groups, namely: 1) Intrinsic factors, are factors that come from within the employee and are brought by every employee since starting work. at work. 2) Extrinsic factors, are factors that come from outside the employee, including the physical condition of the work environment, interactions with other employees, the payroll system and so on. Meanwhile, according to Wibowo (2011: 504), there are five factors that can affect the emergence of job satisfaction, namely: 1) Need fulfillment. This factor means that satisfaction is determined by the level of job characteristics providing opportunities for individuals to fulfill their needs. 2) Discrepancies (differences) This factor states that satisfaction is a result of meeting expectations. 3) Value attainment. This factor means that satisfaction is the result of the perception that work provides fulfillment of important individual work values. 4) 4. Equity (fairness) This factor is intended that satisfaction is a function of how fair the individual is needed in the workplace. 5) 5. Dispositional / genetic components (genetic components)

This factor is intended that job satisfaction as part of a function of personal traits and genetic factors Equity (fairness) This factor is intended that satisfaction is a function of how fair the individual is needed in the workplace. 5) 5. Dispositional / genetic components (genetic components) This factor is intended that job satisfaction as part of a function of personal traits and genetic factors Equity (fairness) This factor is intended that satisfaction is a function of how fair the individual is needed in the workplace. 5) 5. Dispositional / genetic components (genetic components) This factor is intended that job satisfaction as part of a function of personal traits and genetic factors (Irwanto and Febrina Melinda 2015).

Work Discipline

According to Hasibuan (2013: 193), discipline is the awareness and willingness of a person to obey all company regulations and applicable social norms. Discipline must be enforced in a company organization. Without the support of good employee discipline, it is difficult for the company to realize its goals. So, discipline is the key to the success of a company in achieving its goals.” Discipline according to Siswanto (2011: 291) is an attitude of respect, respect, obedience, and obedience to the applicable regulations, both written and unwritten and able to run them and do not avoid accepting the sanctions if he violates the duties and authorities assigned to him. given to him.

Veithzal Rivai (2011) suggests that work discipline is a tool used by managers to communicate with employees so that they are willing to change a behavior as well as an effort to increase one's awareness and willingness to obey all company regulations and applicable social norms. Based on the definitions of discipline above, it can be concluded that discipline is a matter related to mental attitude which is reflected in the actions of individuals and groups in the form of obedience or obedience to the established regulations, both written and unwritten, in order to reinforce the reference. and organizational guidelines.

Forms and Work Discipline Approach

According to Veithzal Rivai (2011) is as ie Retributive Discipline. That is trying to punish people who do wrong. Corrective Discipline. That is trying to help employees correct their inappropriate behavior. Individual Rights Perspective. That is trying to protect the basic rights of individuals during disciplinary actions. Utilitarian Perspective. Focus on the use of discipline only when the consequences of disciplinary action outweigh the negative effects.

The Effect of Job Satisfaction on Work Discipline

According to Hasibuan (2013) job satisfaction affects the level of employee discipline, meaning that if satisfaction is obtained from work, employee discipline will be good. On the other hand, if job satisfaction is not achieved from the work, then employee discipline will be low. The implications of employee job satisfaction can be described through the level of attendance at work, the level of employee turnover and also employee productivity. If productivity is high, there are no absenteeism and low turnover, it can be concluded that job satisfaction is fulfilled (Manahan, 2010).

RESEARCH METHODS



This research is a quantitative research carried out by a cargo company in Pekanbaru Pekanbaru. Processing the data using SPSS version 23. Sampling using non-probability sampling, as many as 40 respondents became the sample, the number is the entire population. Collecting data using face to face questionnaires.

RESEARCH RESULTS AND DISCUSSION

All data have been tested. Validity is used to measure whether or not a questionnaire is good. Validity test was carried out by comparing r count with r table at a significant level of 5%. If r arithmetic $>$ r table then the measuring instrument used is declared valid and vice versa if r arithmetic $<$ r table then the measuring instrument used is invalid. The value of r table for 40 respondents is 0.312 . all *Item-Total Correlation*) $>$ 0.312 This means that all items used to measure work discipline and job satisfaction can be declared valid.

Reliability Test

Reliability test is a test used to measure the level of stability of a measurement tool in measuring a symptom or event. Reliability testing is carried out to determine whether the results of the answers to the questionnaire by the respondents are really stable in measuring a symptom or event. A reliable instrument is an instrument that is used several times to measure the same object, will produce the same data.

Table 1: The results of the research data reliability test

No.	Variable	Coefficient standard	Cronbach's alpha	Results
1	Satisfaction	0.60	0.771	Reliable
2	Work Discipline	0.60	0.855	Reliable

From the table above, it can be seen that the reliability value of the two variables $>$ 0.60 means that the measuring instrument used in this study is reliable or can be trusted.

Normality test

The normality test aims to test whether in the regression model, the dependent variable and the independent variable have normal data distribution or detect normal. To see the normal probability plot that forms a straight diagonal line, and plotting the data to be compared with the diagonal line. If the data spreads around the diagonal line and follows the direction of the diagonal line/histogram graph, it shows a normal distribution pattern. If the data is far from the diagonal line and does not follow the direction of the diagonal line or histogram graph, it shows an abnormal distribution pattern. The test results using probability plots show that all data are normal.

Hypothesis testing

Partial Test

The t-test is used to determine the effect of the job satisfaction variable on the work discipline of employees of PT ABC, a Pekanbaru Cargo Company and the following table shows the results of the t-test:

Table 2: Partial Significance Test (t Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,067	5.071		.408	.686
SATISFACTIO N	.939	.125	.773	7,500	.000

a. Dependent Variable: DISCIPLINE

From the results of the SPSS test, the t-count is 7.500 and also based on the significance test table, the t-table is 2.024. From the two tests, it can be concluded that t count (7,500) > t table (2,024). And also the significance level obtained is $0.00 < 0.05$. Thus, it can be concluded that job satisfaction has a significant effect on the work discipline of employees of PT ABC, a Pekanbaru Cargo Company.

Coefficient of Determination Test (R²)

The coefficient of determination is to see how much influence job satisfaction has on the work discipline of employees of PT ABC, a Pekanbaru Cargo Company.

Table 3: Result of R-square (Coefficient of Determinant)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.773a	.597	.586	3.07436	1,399

a. Predictors: (Constant), SATISFACTION

b. Dependent Variable: DISCIPLINE

From the table above, the R-square value (Coefficient of Determinants) is 0.597. It can be concluded that job satisfaction affects the work discipline of employees of PT ABC, a Pekanbaru Cargo Company by 59.70%. While there is a remaining 40.70% influenced by other variables outside the variable job satisfaction.

Discussion

Research by Muhmad Asrori and Triyani (2015) Journal of Q-MAN Vol 1 No 3 with the title The Effect of Job Satisfaction Factors on Work Discipline of Civil Servants at the Semarang State Property and Auction Service Office (KPKNL). The population and sample in this study were civil servants at KPKNLS Semarang, totaling 35 people. The results of the study indicate that job satisfaction has a positive and significant effect on the work discipline of Civil Servants at KPKNL Semarang with a significance level of $0.00 < 0.05$ and a coefficient of determination (R²) of 0.891 or 89.1%. Regression Equation $Y = 12,406 + 0,708 X$, which means if satisfaction (X) increases by 1 unit, then work discipline (Y) will increase by 0.708 units.



This research is in line with research conducted by Muhmad Asrori and Triyani showing that job satisfaction affects work discipline, this means that job satisfaction affects employee discipline where if employees are satisfied with the work or company where they work, then they will be disciplined towards the job.

Conclusion

from several chapter descriptions and the results of research discussions, the authors make the following conclusions: From the two t-tests, it can be concluded that $t_{\text{count}} (7,500) > t_{\text{table}} (2,024)$. And also the significance level obtained is $0.00 < 0.05$. Thus, it can be concluded that job satisfaction has a significant effect on the work discipline of employees of PT ABC, a Pekanbaru Cargo Company. Job satisfaction has an effect on the work discipline of employees of PT ABC, A Pekanbaru Cargo Company is positive as evidenced by the results of the regression coefficient (b) of 0.939 and it can be interpreted that every increase in job satisfaction of one unit will increase the work discipline of employees of PT ABC, a Pekanbaru Cargo Company. of 0.939 units. R-square value (Coefficient of Determinants) is 0.597. It can be concluded that job satisfaction affects the work discipline of employees of PT ABC, a Pekanbaru Cargo Company by 59.70%.

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Factors Influencing Community Participation of Youth Affairs Committee Members in Mon State Myanmar

Arat Thaung Htet, MBA (YUEco)

Head of Academic Department, National Management Academy, Yangon, Myanmar
Email: atarthaunghtet48@gmail.com



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ABSTRACT

This research to explain which factors (usage of social media, social factors, political & factors) most effect on community participation of youth affairs committee members. This research work was conducted in Myanmar before the Military Coup. The CEC (Chief Executive Committees) members were actively participation in Military coup protest. Moreover, most of the committee members exponent the democratic values to community in this times. The study area was selected Mon State because of the media age of Mon state is 26.7 years. Moreover, there were three major ethnic group – Mon , Kayan and Burma lived in Mon state. This condition shows that youth person settled diverse opinions and thoughts in Mon state. The 131 youth affairs committee members were proportionally selected from each layer of Mon state youth affair committee for collect data. Linear regression and descriptive methods was employed to analyze collected data. It was found that social factors and political & legal factors have positively significant effect on community participation of youth leaders. The policy makers of Mon state should provide the opportunities for youth to engage in community development works.

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INTRODUCTION

The force of Youth leaders are the crucial role in community development by participating as active working groups. Community participation includes the community representatives, developing forums, voting, volunteer works and political participation (Burns et al., 2001).The significant of youth participation in community is working the volunteer works for filling the community gap.

In the global, sixteen percent of world population are youth person. The community participation of youth is the major driving force for solving the global problem. Furthermore, there are many opportunities for youth to engage in political, social economic process and other community development content. In one hand, there are many challenges for youth to engage in community participations such as lack of favorable policies, social pressure and so on. For instance, around 175 million young people in developing countries who lack of literacy and nutrition that was the major cause for community participation. Moreover, some of the scholars argued that most of the youths are formally participated in community development works that is relatively low with senior citizen in



some countries. Governments made the effective youth affairs policies to extract the youth workforce for community development (Iskamto, 2020; Zindiye et al., 2012).

In Myanmar, twenty eight percent of country's population are youth person that is the great chance for country economy development. Government should create the effective youth affair policy for extracting the youth force in order to build the nation's reform process. Derweanna Bah Simpong et al (2012) conducted the study to explore the effect of determinant factors on community participation of youth in Malaysia. This research work inspires to conduct this study in order to examine the factors that influence on community participation of youth affairs committee members in Mon State.

However there are many youth organizations in Myanmar, Myanmar youth affairs committees were founded by leading of government as non-governmental organization. Moreover, Myanmar youth affairs committee was only one national wide institution in Myanmar one hand, the rest of youth organizations were regional based organizations. The role of Myanmar youth affairs committee members was very critical for formulating the national youth affairs policies in Myanmar. Thus, this research focus on the role of youth affairs committee members in order to examine the research objectives.

Myanmar Youth Affair Committees exist at five levels; national level, division level and state level youth affair committee, district level and township level. The formation of youth affair committee was based on youth affair policy which enacted in 2017. The main objectives of this policy is to build the Myanmar's young people as developed in all aspects of health, strength, education, social, ethics, leadership capacities and cooperation in order to become good citizens.

Myanmar youth affair policy mainly focus on education, health, sport, job creation, economic, political, gender equity, technology, science and good citizenship. Myanmar youth affair policy was formulated by initiatives of active youth person, members of parliament, ministers and other interesting stakeholders in order to extract the youth energetic power for community development.

Rationale of the Study

Myanmar reformed their political system into democratic one since 2010 in order to build the democratic federal country. The exploration and implications of youths' energetic power is vital case for government in order to implement this reform process successfully in long term. Myanmar also have various ethnic group that causes the various issues in countries. Thus, youth person attitude of ethnic region is considerable point for regional development level.

Community participation can take account as the major apparatus for enriching the involvement of youth in societies by implementing the community development activities (Allaman, 2012). The governments of all nations took the proactive actions regarding with youth in order to explore the youth energetic power for nations by enacting the youth affairs policy. In Myanmar, active youth person and other civilian service organizations encourage the government to enact the youth affairs policy since president U Thein Sein administration. As the consequences of this enforcement, nation's wide Myanmar youth forum was arranged in Yangon Division. The declarations of this forum were the valuable inputs for designing the youth affairs policy. The various researchers prove that effective government youth affair policies can enhance the youth leadership participation for community (Iskamto et al., 2020).

There are a lot of factors that encourage to conduct this study. Among all, the obviously participation of youth in volunteer works and regional community development program concerning with political, economic and social reform process of Myanmar in recent years is the major reason for

conduct this study. Political and legal framework provides the greatest opportunities for youth to make formally engagement in community development works. Although youth attitude is important for initiative the leadership activities, family, friends and other peers' opinions can also significantly effect on their leadership activities in community. If the youth have the accurate and sufficient information in accordance with community, they can make the effective participation for regional development works. The usage of social media are greatly provide the effective platform in order to exchange the needed information among the youth person. Thus, this paper tries to explore the youth leadership participation in community and investigate the effect of social factors, usage of social media and political & legal factors on community participation of youth affairs committee members in Mon State.

The objectives of this study are-

1. To examine the community participation of youth affairs committee members in Mon State.
2. To analyze the effect of social media usage, social factors and political & legal factors on community participation of youth affairs committee members in Mon State.

REVIEW OF LITERATURE AND CONCEPTUAL FRAMEWORK

The Theory of Planned Behavior (TPB)

The theory of planned behavior (TPB) was developed by Ajzen (1991). TPB explains the linkage of individual intention to perform a particular behavior uphold the attentions is the major antecedents of performing the specific behavior. In the works of Ajzen, 1991, social factors was the key determinants for predict and explain the human behavior. In terms of empirical evidence, numerous behavioral studies have employed the TPB to support their research related to social media and leadership participation (Aminu, 2012; Gazzar, 2011; Kahne and Middaugh, 2012; Koe and Majid, 2014). The only studies found employing the construct of political-legal influence was that of Mohamad et al. (2009) and Pandian (2014), however both studies differ from the present in measuring leadership participation, as they used the Lewin Leadership and the Ohio and Michigan Leadership theories, respectively, instead of the TPB. Therefore, this study attempts to examine the effect of usage of social media, social factors and political & legal factors on community in this study.

The main theme of theory of planned behavior focus on intentions and behavior of person. Normally, there are three important determinants factors of individual's intentions. They are subjective norms, behavior control and attitude. This is very imperative point for explaining how to apply TBP theory in this study. In this article, political & legal factors, social factors and social media usage applied as the determinants factors for community participation. All of these determinants factors are inclusive in subjective norms of TPB. Community participation is the behavior sense youth.

Community Participation

Youth leaders' community participation can be defined as actively involvement in community development works (McFarland and Thomas, 2006). Moreover, On reviewing the literature various views on community participation were found where the values of public participation were widely acknowledged and the objectives of community involvement clearly identified. Silong et al., 2008 mentioned the community participation as involving in planning and organizing of charity activities, volunteer works, religious activities and other social works. The linkages of antecedent factors and community participation describe in the following sections.

- Social Media Usage and Community Participation



Social media includes of online platforms and applications that encourage users to share and create information and participate in social network. The advancement of information technologies that can enhance the awareness of leadership participation in community (Ahmad et al., 2012). This proves usage of social media can provide the necessary information to the youths for enhancing the leadership activities. In addition, Chang et al. (2014) described that social media can effect youth decision in various aspects. Kafai et al. (2012) argued that there is positive relationship between social awareness and task completion due to collaborative work. Empirically, previous studies have founded that social media usage profound effect on community participation of youth.(Tata and Prasad, 2008).

Social Factors and Community Participation

Social influence takes various forms, and is usually reflected in socialization, conformity, peer pressure, leadership, obedience, and persuasion. Social attitude and personality trait have significant roles in predicting human behavior, provided resources and opportunities such as money, time, skill and required support of other people (Ajzen, 1991). This supports social networks that help to share information, experiences and motives, and encourages future community participation among youths (McFarland and Thomas, 2006). Moreover, social influence linked to societal voices such as drug abuse and sexual assault among youths in most developing countries, including Malaysia (C.E.C., 2009). A good societal relationship with parents at home and peers at school was able to produce better behavior and the pursuit of excellence (Blair et al., 2008; Asikhia, 2009). In one hand, Oc and Bashshur (2013) reveal that followers directly influence the behavior of leaders in regards to group cohesion and individual strength. Derweanna and et al (2017) investigated the relationship between social factors and community participation of youth in Peninsular, Malaysia. This study found that there is good relationship between social factors and community participation of youth.

- Political & Legal Factors and Community Participation

Political-legal influences include public policies in the terms of democratization process, freedom of express, gender equality and minority right (Kuhn, 2012). Environmental issues such as political and legal factors could effect on community participation of youth especially in Myanmar is characterized by various ethnic groups. The favorable political and legal framework could provide the opportunities for youth to practices the leadership activities in community that described in previous studies. Allaman, 2012 acknowledged that political and legal influence take account as the critical influencing factor on youth leadership activities. According to these previous literature works, constructive political and legal framework well support the youth in order to practicing the leadership activities to community development works. Previous studies have established that favorable political-legal factors such as political freedom, multi-party democracy, and ethnic minority tolerance could provide youths the opportunity to work with the adults and peers, and gain information and resources on sustainability, as required for leadership participation (Ahmad et al., 2012; Powers and Allaman, 2012). Hence, based on literature, this study acknowledges political-legal influence as a key factor in community participation.

Based on these literature works and the various concepts discussed above, the following framework was developed:

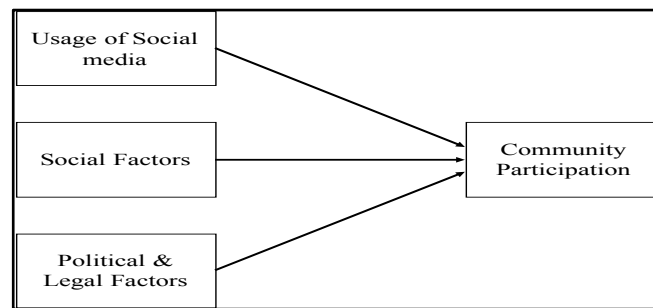


Figure 1: Conceptual Framework (Source: Own Compilation, 2020)

The usage of social media, social factors and political and legal factors applied as the precedent factors for community participation of youth in this study. According to the previous literature review, there are positive relationship with usage of social media, social factors and political & legal factors and community participation of youth. In Myanmar, most of the young person widely used the social media in order to gain the required information and practices of community development works. The encouragement of family, peers and friends are major source for enhancing their community participation works. Myanmar government formulated the youth affair policy for extracting the youth force for community development.

RESEARCH DESIGN

This study examines the effect of political and legal factors, legal factors and usage of social media on information resources and youth leadership participation in Mon state.

- Population

This study mainly targeted the committee members of Youth Affairs Committee in Mon state. There are two types of committee members in Youth Affairs committee government representatives and the elective members form youth - regarding with their constitution. This study focused the elective members form youth as target respondents. The target respondents of this study was proportionally extracted from each layer of youth affair committee in Mon state. According to the constitution of youth affair committee, there are three layers- township level, district level and state level. From the side of elective committee members, there are 150 members in township level, 30 members in district level and 15 members in state level.

Yamane (1967) developed the simple sample size formula that used to determine the sample size in this research work. According to this calculation result, 131 number of youth person was determined as the sample size for this research work. The simple random sampling method was applied for collect the data in this study. Face to face interviews and online survey forms was used in this study. The multiple linear regression analysis method was employed to examine the effect of usage of social media, social factors and political and legal factors on community participation of youth affairs committee members in Mon state. The descriptive method was also applied to explore the nature of each variables in this study. Table (1) describes the sampling frame of this study.

Table 1: Sampling Frame



Layer of Youth Affairs Committee	No. of Committee Members	Percentage	Selected Sample size
Township level	150	77%	101
District level	30	15%	20
State Level	15	8%	10
Total	195	100%	131

Source: Survey Data (2020)

- Questionnaire Design

Five point Likert scale questions was used in this study which intent to explore the perceptions on each variables of this study. Moreover, most of the question items was designed based on the environmental factors which reflect to political, legal and social situation of Myanmar. There are 7 items Likert questions were used for examining the youths' community participation which adopted from Al-Rahmi and Othman (2013). Gazzar (2011), Kennedy et al. (2003), Pandian (2014) argued that 4 questions items of each variable such as usage of social media, social factors and political & legal factors. The questionnaire was framed as self- assessment questions and in bilingual languages including both Myanmar and English language. For instance, this types of questions was used for collecting data "I'm always involved in planning and organizing charity activities" and " I'm always involved in planning and organizing campaigns for volunteer works"

Data Analysis

This study conducted reliability analysis of collected data measuring the all variables usage of social media, social factors, political factors, information resources and youth leadership participation. Descriptive analysis also applied in this study for explore the perception of respondents on each variables. Moreover, this study used the multiple lineal regression method to examine the effect of political, social and usage of social media on information resources and youth leadership participation. The result of this analysis are shown in Tables 2, 3, and 4 respectively. Table 2 shows the mean vale, standard deviation and Cronbach Alpha value of each variables in this study.

Table 2: Mean Value, Standard Deviation & Cronbach Alpha

Variables	Mean Value	Std. Deviation	Cronbach Alpha	Number of Items
Usage of Social Media	4.1	.757	.752	4
Social Factors	3.1	.904	.784	4
Political & Legal Factors	3.6	.794	.668	4

Source: Survey Data (2020)

As shown in Table 2, the value of Cronbach Alpha is more than 0.7 that can be take account as the good result for reliability of questionnaire (Sekaran & Bougie, 2016). The mean value of social media usage is 4.1 that highlight the young person enjoy the use of social media in order to gain the insightful information for their volunteerism works and other social activities. The mean value of social factors is 3.1 that is lightly above the natural scale that point out the family, friends and other peer groups well support the valuable suggestions and guidance for youth for practicing their

leadership activities in respective community. The mean value of political and legal factors is 3.6 that is more above the natural scale and it indicates the well institutionalized formulated policies can enhance the youth power for practicing the leadership activities.

Table 3: Mean Value of Community Participation

Sr.No.	Statement	Mean Value
1	Involved in planning and organizing charity activities.	3.3
2	Involved in planning and organizing sporting activities.	2.6
3	Involved in planning and organizing religious activities.	3.2
4	Involved in planning and organizing campaigns for volunteer works.	3.5
5	Gave ideas to associations for community development.	2.9
6	Involved in decision making of my club/ associations.	3.7
7	Performed the community development project.	3.5
	Overall Mean Value	3.2

Table 3 describes the mean value of each statement to measure the community participation of youth affairs committee members in Mon State. The highest mean value is 3.7 that reveals the youth actively engage in decision making process of their club and associations. The lowest mean value is 2.6 that mentions youth have little participate in sporting activities of their community. The overall mean value of community participation is 3.2 that reveal the youth well practices leadership works for community volunteerism, political volunteerism and so on.

Analyze the Factors Influencing Community Participation of Youth Affair Committee Members

In order to analyze the effect of antecedent factors on community participation of youth affairs committee members in Mon state, the linear regression was carried out. For this analysis, political & legal factors, social factors and social media usage are the independent variables and community participation is dependent variables. The linear regression model for the effect of antecedent factors on community participation is –

$$Y_i = b_0 + b_1X_{1j} + b_2X_{2j} + b_3X_{3j} + e_i$$

Whereas : Y_i = mean of community participation
 X_{1j} = mean of social media usage
 X_{2j} = mean of social factors
 X_{3j} = means of political & legal factors

Table 4: Regression Analysis

Model 1	B	Std.Error	Sig.
Constant (Community participation)	.943	.343	.007
Social Media Usage	-.020	.077	.793
Social Factors	.441***	.065	.000
Political & Legal Factors	.279***	.077	.000
R Square	.422		
Adjusted R Square	.408		
F Value	30.905		

Source: Survey Data (2020)

Table 4 describes the output of regression analysis. The regression analysis method was applied to examine the effect of social media usage, social factors and political and legal factors on community participation of youth affairs committee members in Mon state.

According to this analysis, social factors and political and legal factors have positively significant



effect on community participation of youth affairs committee members in Mon State. From the statistical points of views, one unit increase in social factors, political and legal factors that will enhance the 0.441 and 0.279 level of community participation.

FINDINGS AND DISCUSSION

This study had two major objectives. The first one was to examine the community participation of youth affairs committee members in Mon State. The second objective was to analyze the effect of social media usage, social factors and political & legal factors on community participation of youth affairs committee members in Mon State. The logical findings was found that based on these objectives.

After making descriptive analysis, the overall mean value of community participation is 3.2 that lightly above natural scale. This illustrate that youth slightly participate in community works such as charity activities, sporting activities and volunteer works. This research work found out youth affairs committee members are actively participate in planning and organizing of volunteer campaigns and decision making process of their committee and representative clubs and associations.

The social factors, political & legal factors have positively significant effect on community participation of youth affairs committee members in Mon state. The coefficient of social factors (0.441) is significant at 99% confidence interval. In addition, the coefficient of political and legal factors (0.279) is significant at 99% confidence interval. It reveal that respondents are mainly influenced by their family members, friends and other social groups for engaging in community development works as volunteerism because youth person have always discuss with their friends, family and other close related person for making the important decisions in their life. Thus, families, friends, teachers and mentors provide valuable suggestions for youth to participate in community development works.

Moreover, these findings reflect the well designed and formulated policies provide the chance for youth in order to participate in community development works. Myanmar government formulated the youth affair policy in 2017 under the administration of National league for Democracy (NLD) government that highly support valuable opportunities for youth for preserving the youths' right and engaging in community development works.

This section describes implications for both academic and practical world. This research analyze the possible effect of social media usage, social factors and political & legal factors on community participation of youth affair committee members in Mon state. This research works was employed by building the conceptual frame which is adapted from theory of planned behavior. This study describes social media usage, social factors and political & legal factor as the major determinant factors for community participation of youth. The another factors not include this study should add as another antecedent factors under the premises of theory of planned behavior.

This research work attempt to explain the effect of social media usage, social factors and political & legal factors for youth who have intention to works volunteerism for their community. Furthermore, this paper well investigate the youth's perception on youth affairs policies, it will brings the great information for focal Ministry regard with youth affair policies. The Mon state government should carefully diagnosis the findings of this study in order to extract the youth's energetic power for community development by designing and building the effective youth affair policy and programs. This type of research should conduct for other state and divisions youth affair committee members in order to insightful known the nature of community participation in future.

CONCLUSION

According to the research's findings, this study conclude and discuss these points. Among of three precedent factors, social factors and political legal factors are strongly relationship with community participation. This could be interpreted family opinions, friends' encouragement and coworkers were trenchant role for youth in community participation. If social group of one youth have optimistic view for community development project such as volunteer works, making charity, participating in student unions that well encourage to him or her in order to participate in community development works. In one hand, if these groups have pessimist view on community participation works that may be hesitate for youth to engage in community participation.

As we known, efficacious government policies can highly contribute for society development by offering excellence public services, making law enforcement and so on. In addition, if the public more interest on government policies that is positive signature for engaging in community development project. According to the nature of youth, they are more interesting in entertainment activities rather than political progress. Thus, government of every nations should develop effective youth affairs policies in order to extract the youth force for community development.

There are many limitations of this study because of time and resource limits. This study mainly focus on youth affairs committee members of Mon State in Myanmar. Further studies should extend the scope of this research by focusing on other person especially in youth affairs committee members of other state such as Rakhine, Shan, Kayan Kayar and so on. Moreover, further studie should add more precedents factors to the conceptual framework in order to more strong in literature works.

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Role of Women In Mgnrega In Kaithal District Of Haryana India


¹Mukesh Chahal, ²Dr.Pardeep Kumar, ³Dr.Kiran Lamba,

¹B.A.R Janta College Kaul, NIILM University, Kaithal, India

²NIILM University, Kaithal, India

³B.P.S.Mahila vishwavidyalaya Khanpur Kalan, Sonapat, India

Corresponding Email: mukeshbjckeeconomics@gmail.com

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ABSTRACT

Poverty and unemployment remain the main issue in India. These issues are mostly found in rural areas. The Government of India has been formulating various programs for rural growth and poverty eradication. One such programmed is the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), a successful program in promoting gender equality, empowering women, and creating long-lasting infrastructure in rural areas providing employment. The study was conducted in the Kaithal district of Haryana covering a sample of 100 beneficiaries. The collected data has been analyzed using simple frequency and percentage analysis, descriptive analysis, and correlation analysis. The results have revealed that the program was successful in empowering the women of the district.

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INTRODUCTION

Since our independence, poverty and unemployment remain unsolved problems to this date. There is rural suffering in India and the rural people lack basic facilities like access to drinking water, medical aid, and nutrition. Unemployment remains an everlasting problem, even though there is a profuse human resource in the country. Such human resource is under-utilized and is under-developed. Such human resources, if directed towards the development of our country can make a huge change for our nation. The Government of India has been formulating various programs for rural growth since 80 percent of the Indian poor live in rural areas. One such program is the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) which has been a successful program in promoting gender equality, empowering women, and creating long-lasting infrastructure in rural areas by providing employment. The program was implemented firstly in the year 2006 and has managed to sustain and be successful despite many political changes.

CONCEPT OF MGNREGA AND WOMEN EMPOWERMENT:

The empowerment of women has become a very important issue in today's socio-economic environment. Rural women are still hesitant to make decisions and lack Confidence feels in themselves. They are always Depend on the male members of their family and do not speak out in public. The provisions of MGNREGA such as equal wages for men and women and 33.33 percent reservation for women laborers' show that the act supports women's empowerment. Many studies



have proven that MGNREGA has been successful in empowering women across many states in India. The provision of the act which supports women empowerment is:-

- The act requires 1/3rd of the laborers' engaged in a particular area to be women laborers'.
- The 100 days of employment are guaranteed even to women and equal wages are provided to both men and women.
- The act requires a local vigilance and monitoring committee to be formed consisting of members from the locality or nearest village, in which SC/STs women are also represented.
- Importance is given to women for participation in social audits. Single women and old women are required to be given work within 5 km of their residence as per the act.
- The act provides support for child-care at work and has also mentioned the provisions of facilities at the worksite which should be convenient.
- Single women are also considered as household and work are given to them which help the divorced and widowed women to be self-reliant and independent.
- Individual bank/post office accounts must be opened by the women to whom their wages will be credited. This gives them control over their earnings.

LITERATURE REVIEW

MGNREGA has been a very important Government scheme for research. Many studies have been conducted on the program to bring out how well the program has been implemented across India and the extent of its success in alleviating the status of the rural poor. The following literature reviews will give a broad view of MGNREGA.

Kant and Ashbin (2013) study the participation of women in MGNREGA across various states in India, focusing even on some districts of Uttar Pradesh. It was experimental that many states had employed more than 33.33% women under the program, which was commendable. Also, there was a high level of satisfaction among the women beneficiaries since they received equal wages as their male counterparts. The study concluded that the program had brought economic independence to women, which had led to their social, economic empowerment.

Vinita Arora, Kulshreshtha, and Upadhyay (2013) examine the significance of MNREGS on empowering women in the Rohtak district of Haryana. The study was based on primary data collected from 250 respondents and was analyzed using simple percentage analysis. The results indicated that MNREGS had a significant benefit for the women. Further, the program had succeeded in rising the employment level of rural women by provided that income to them and increased their purchasing power and confidence.

Lavanya and Mahima (2013) have studied focused on analyzing the empowerment of rural women through MGNREGA with special references to Palakkad. The findings of the study revealed that women are benefited individually because they can earn independently spend some money for their own hands, contribute to their family expenditure. The study concluded that MGNREGA economically empowering women and laying the basis for greater independence and self-esteem. It has become a beacon of light in the empowerment of rural women and contributed substantially to the increased living and economic conditions.

Bhutan (2013) the observation analyses the effect of MGNREGA on the ladies beneficiaries in Rural Bangalore, Karnataka. In the interview, the beneficiaries opined that there have been bad worksite facilities, delays in the price of wages, and postponement to problem task cards. They have a look at recommends a boom in employment days and bringing professional paintings to MGNREGA. Further, the writer located that using regionally for the paintings might lessen migration and be useful

to the ladies.

Xavier and Mari (2014) have examine attempt to compare the effect of MGNREGA on the socio-financial empowerment of ladies in Kalakkanmoi panchayat of Sivaganga district, Tamil Nadu. They have a look at unearths that the MGNREGA will increase earnings and expenditure of the families in comparison over the pre MGNREGA duration and the scheme extensively complements the social and financial decision-making energy to ladies with inside the men-ruled rural society. Hence the scheme guarantees the progressed popularity of residing of the prone bad, extra in particular amongst ladies.

Saharia (2014) evaluations the economic empowerment of women due to MGNREGA from the following angles. Employment opportunity, women as income earner wage parity, control rights of women in earning from MGNREGA, monetary inclusion, bargaining power. The author concludes that some "Gender- Neutral Measures" along with the boom in participation of women in planning and social audits of MGNREGA, implementation of better worksite facilities, a proper payment of wages, planning of works in phases, speedy criticism redressal, etc., will encourage girls to name for added work under MGNREGA.

OBJECTIVES OF THE STUDY:

The main objectives of this Research paper are:

- To examine the overall performance of MGNREGA in the study area.
- To examine the impact of MGNREGA on the Economic empowerment of women.

METHODOLOGY

The data for the study has been collected from Two villages of Kaithal district in Haryana namely Chandana and titram. From each Village, 50 respondents have been selected based on purposive sampling and the sample size is 100. The primary data of the study is collected using Questionnaires. The secondary data have also been collected from the official websites of MGNREGA), various research papers, books, and other published sources. The data is analyzed using statistical tools such as simple frequency and percentage analysis, column -chart, descriptive statistics.

FINDING AND DISCUSSION

PERFORMANCE OF MGNREGA IN KAITHAL DISTRICT

Kaithal came into existence in 1989 as a Haryana district. Kaithal district is located in the northwest of the state. Its north-west border is connected with the state of Punjab, it is connected to Kurukshetra in the north, Jind in the south and Karnal in the east, currently Kaithal is spread over 2317 Sq. Kaithal District is having 277 Gram Panchayats(277 Villages) covering 7 blocks. Kaithal District has 4 Tehsils and 3 Sub Teshil with 277 revenue villages.

Table 1: Percentage of number of person days by category wise in Kaithal district

Year	Person days Generated so far [In Lakhs]	SCs	Other	Women
2016-17	3.2	1.7(53.12)	1.4(43.75)	1.5(46.85)
2017-18	2.9	1.5(51.72)	1.3(44.82)	1.6(55.17)
2018-19	3.2	1.7(53.12)	1.4(43.75)	1.9(59.37)
2019-20	4.2	2.2(52.38)	1.9(45.23)	2.6(61.90)

Source: www.nrega.nic.in

Note: Figures in the parentheses denotes percentages and data in lakh person-days.

In the financial years 2016-17 and 2019-20, the number of person-days generated was 3.2 lakh and 4.2 lakh respectively, out of which 1.5 lakh and 2.6 lakh person days were generated for women. The



status of MGNREGA in the Kaithal district from 2016 to 2020 has been shown in the above table. Women person-days out of a total percentage of women participants are 61.90 in 2019-20. If we compare this data with 2016-17 then we come to know that women workers' participation in MGNREGA has been increased within these 4 years. As in 2016-17 percentage of women participants was 46.85%. Now it has risen up to 61.90%. From the overall data, we can observe that rural women have started more participating in MGNREGA. The percentage of employment provided to women is increasing in all four years. It is shown in the table.

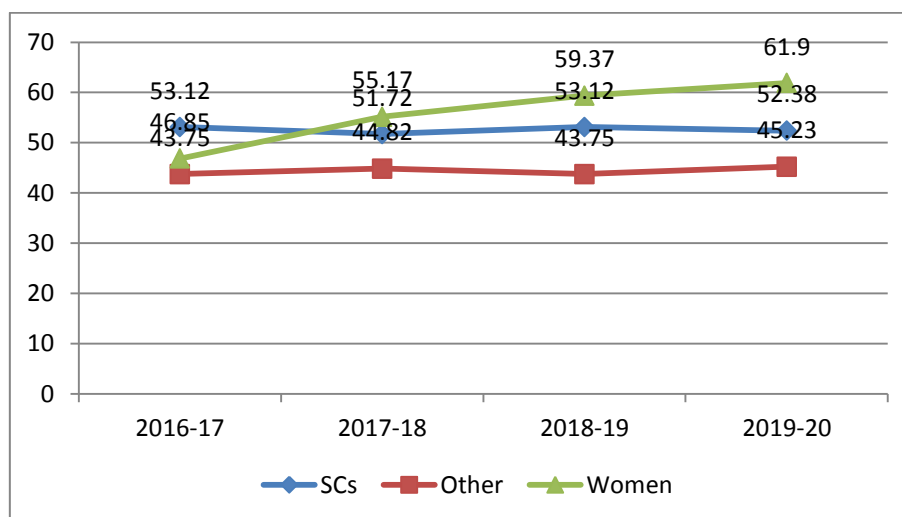


Figure 1: Percentage of number of person days by category wise in Kaithal district

Table 2: Shows Average wage rate per day per Person in Kaithal District

Year	Average wage rate per day per person(Rs.)
2016-17	259
2017-18	277
2018-19	281
2019-20	284

Source: www.nrega.nic.in

The table 2 shows that In the case of Average wage rate per day per person indicates an increasing trend during each financial year. Average wage rate per day per person in 2016-17 Rs.259 and in 2019-20 it increased to Rs.284.

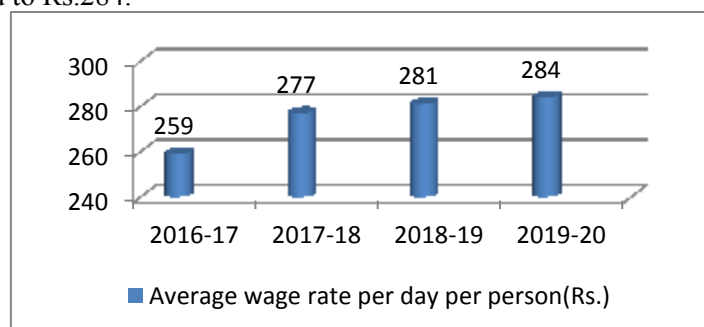


Figure 2: Average wage rate per day per Person in Kaithal District

SOCIO-ECONOMIC PROFILE OF BENEFICIARIES

The survey of beneficiaries was done through a questionnaire to find out the economic empowerment of women in the Kaithal district through the MGNREGA program. 50 % of the appropriate sample size of 100 was taken from each village out of a total of two villages in the Kaithal district.

Socio-economic variables in the study include; Income levels, savings, expenditure on various components, changes in control over economic resources the distribution of respondents from two villages and the distribution according to the total sample size are classified below.

Table 3 Socio-economic profile of the beneficiaries Kaithal district
N=100

		Count	Column N %
Marital Status	Married	77	77.0%
	Widow	23	23.0%
Caste	SC	80	80.0%
	ST	01	1.0%
	BC	19	19.0%
	General	01	1.0%
Household Occupation	Agriculture Work	0	0.0%
	Landless Laborer	100	100.0%
	Self Employed	0	0.0%
	Other	0	0.0%
Age	18-35 Years	20	20.0%
	36-50 Years	62	62.0%
	Above 50 Year	18	14.0%
Ownership Status of House	Own House	100	100.0%
	Rented House	0	0.0%
	Provided by Employer	0	0.0%
	Other	0	0.0%
Education Level	Illiterate	68	68.0%
	Primary	24	24.0%
Economic Status of Household Category	Matric	08	8.0%
	Higher Sec. or Above	0	0.0%
	APL	32	32.0%
	BPL	68	68.0%
	No Ration Card	0	0.0%

Source: Primary Data Calculated by Researcher

An analysis of Kaithal district beneficiaries found that out of the total sample 100, the majority of the beneficiaries were married (77.0%), and the rest were widows (23.0%). According to caste analysis, the maximum was from the Scheduled Caste (80.0%) category and only a few respondents were from the ST (1.0%), BC (19.0%), and General (1.0%) category. It is interestingly seen in the household occupation category that all the respondents in the village were from the family of landless laborers (100.0%). The age-wise classification found that the maximum was in the age group of 36–50 years (62.0%), followed by those aged 18–35 years (20.0%) and above 50 years (18.0%). Frequency distribution in homeownership suggests that all respondents live in their own homes (100.0%). The education level of the respondents in the village was very low as most of the respondents were found to be illiterate (68.0%). And some respondents were found with education levels of primary (24.0%) and matriculation (8.0%). The economic status of the respondents' families found that the maximum was from the BPL (68.0%) category followed by the APL (32.0%) category.



EMPOWERMENT THROUGH MGNREGA:

Women empowerment means when women are economically as well as socially empowered. Economic empowerment is measured by the ability to control financial resources in the family, earning income on their own, and being self-reliant. Social empowerment means when women are respected in society, have freedom for their own decisions, ability to take household decisions, and are independent.

Economic Empowerment of women Control over economic resources: one of the main dimensions of women's empowerment is their control over economic resources. The women who have total control of their economic resources are taken as more empowered than others. In the present study, various indicators used to measure their control over economic resources are their control over their own earning, control over their saving, control over household daily expenditure, control household valuable asset, control Sale and purchase of land /house and Repayment of loan.

Impact of MGNREGA on change in the control over the economic resources

After MGNREGA, control over various economic resources has become additional beneficial to the respondents than the husband of the beneficiaries. It can be seen in the examining table below that prior to MGNREGA only husband (43 %) had maximum control over earnings but now both husband and respondents (76%) remain in control over earnings. Control over savings is now in the hands of the husband and respondents (76%), prior to MGNREGA it is controlled by the husband (43 %). Prior to MGNREGA, the control of daily household expenses was controlled by the respondents (24 %) but now it is controlled by the husband and beneficiary (76 %). Prior to MGNREGA, maximum control over household valuable assets was exercised by the husband (43 %) but now it is controlled by the husband and beneficiary (76 %). Prior to MNREGA, control over the sale and purchase of land/house was controlled by the husband and wife (33%) but now it is controlled by the husband and beneficiary (42 %). Prior to MNREGA, the control repayment of the loan was controlled by the husband and wife (33 %) but now it is controlled by the husband and beneficiary (42 %).

	Respondent		Husband		Both husband and wife		Others	
	Count	Row N %	Count	Row N %	Count	Row N %	Count	Row N %
Control over earning before MGNREGA	24	24	43	43	33	33	00	00
Control over earning after MGNREGA	24	24	00	00	76	76	00	00
Control over saving before MGNREGA	24	24	43	43	33	33	00	00
Control over saving after MGNREGA	24	24	00	00	76	76	00	00
Daily household expenditure before MGNREGA	24	24	43	43	33	33	00	00
Daily household expenditure after MGNREGA	24	24	00	00	76	76	00	00
Own and control household valuable asset before MGNREGA	24	24	43	43	33	33	00	00

Own and control household valuable asset after MGNREGA	24	24	00	00	76	76	00	00
Sale and purchase of land /house before MGNREGA	08	08	09	09	33	33	50	50
Sale and purchase of land /house after MGNREGA	08	08	00	00	42	42	50	50
Repayment of loan before MGNREGA	08	08	09	09	33	33	50	50
Repayment of loan after MGNREGA	08	08	00	00	42	42	50	50

CONCLUSION

We conclude it can be no doubt said that the MGNREGA scheme has played an important role in the livelihood of the rural people by providing at least 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work. The secondary data analysis we can observe that rural women have started more participating in MGNREGA. The percentage of employment provided to women is increasing in all four years. MGNREGA has come as a ray of hope for rural families as the primary focus of the scheme is to enhance livelihood security in women. It has a positive impact on the participation and income of the women beneficiaries. The prospects of the MGNREGA for rural development and women empowerment are quite bright provided it is properly executed. The present study analyses how this Scheme is beneficial for the empowerment of women in Kaithal. The study conducted among MGNREGA workers in the Kaithal district shows that this scheme is highly beneficial to poor women. Through this program, they can get better control over their own earning, control over their saving, control over household daily expenditure, control household valuable assets, control Sale and purchase of land /house, and started taking control of Repayment of loans..

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A Management Decision Process for Corporate Action

Jeli Nata Liyas

Program Doctoral, Universitas Andalas, Indonesia
Email: 2130522010_jeli@student.unand.ac.id



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ABSTRACT

Corporate Action namely every action of the issuer that gives equal rights to all shareholders such as Dividends, Right Issues and Stock Splits. Dividend is the distribution of company profits to shareholders based on the percentage of ownership of capital owners. Management decisions in seeking new capital or funds through the stock exchange floor are usually for debt repayment actions, company goals, expansion through product innovation in improving and maintaining company stability for better prospects in the future so as to encourage the government to build a better economy in the next period. Corporate action applies to all companies, not limited to public companies. Several forms of corporate action that are generally carried out by issuers include the distribution of dividends, both cash and shares,

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INTRODUCTION

The impetus for economic growth encourages companies to continue to develop and innovate to contribute to the country. In order for the company to continue to advance and develop, it requires capital to encourage expansion. Capital that is obtained is easy to carry out capital-raising activities through the capital market. In Indonesia, knowledge of the capital market is not as good as developed countries, but it must be admitted that the current development of the capital market is quite significant. This can be seen from the increasing number of industries in various sectors which are listed on the Indonesia Stock Exchange. The capital market is also an indicator of a country's economic progress and supports the country's economic development (Iskamto 2015; Sukmadewi 2021). The capital market emerged as a solution for long-term investment and one of the means used by public companies to obtain additional sources of funds. The capital market can be said as a means of bridging or liaising between the owners of funds (investors) and users of funds (issuers). Thus, the capital market is a vehicle for investment for investors and a vehicle for sources of funds for users of funds (Jusuf, 2005).

According to Law number 8 of 1995, the capital market is an activity concerned with public offerings and securities trading, public companies related to the securities they issue, as well as institutions and professions related to securities. By trading financial instruments, the capital market



acts as a liaison between investors and companies or government agencies. In an effort to carry out these investment activities, investors need to make investment decisions. According to Suad (2008: 8-9) there are several factors that can affect the success of the capital market, including the availability of securities, the demand for securities, legal and regulatory issues, the existence of institutions that regulate and supervise capital market activities as well as various institutions that allow transactions to be carried out in a private manner, efficient, and the political and economic conditions of a country. Economic conditions that are decreasing or increasing due to the occurrence of an event can be one of the factors that may affect the capital market. This can cause stock prices on the Indonesia Stock Exchange to change (fluctuate), so that it can cause uncertainty in capital gains or stock returns. Market participants need to get information to predict the accuracy of investing funds in order to get the expected profit in every investment in the capital market. This can cause stock prices on the Indonesia Stock Exchange to change (fluctuate), so that it can cause uncertainty in capital gains or stock returns. Market participants need to get information to predict the accuracy of investing funds in order to get the expected profit in every investment in the capital market. This can cause stock prices on the Indonesia Stock Exchange to change (fluctuate), so that it can cause uncertainty in capital gains or stock returns. Market participants need to get information to predict the accuracy of investing funds in order to get the expected profit in every investment in the capital market (Setiawati 2021).

This securities investment can be used by investors to invest in the company. An investor needs a lot of information to consider investing in an issuer in the capital market. However, some companies sometimes do not provide information or the actual condition of the company, differences in information mastery will cause a condition known as information asymmetry. Suwarjono (2014), states that information asymmetry is where the management as the party has more control over information than investors. Information that enters the capital market is one of the considerations for investors to make transactions in the capital market. (Soekarno and Damayanti 2012).

According to Budiarto and Baridwan (1999) and Iskanto (2015), market reaction is a signal that occurs due to information from an event that can affect the value of the company, which is reflected in changes in price and trading volume of shares. The capital market is able to show how the market responds to an event from the information received from economic, social, and political factors, so that what determines the market reaction is the presence of the information. The capital market will react if an event occurs that affects the condition of a country.

The COVID-19 pandemic has also reduced capital flows in several countries. This is because of the panic that hit so as to reduce the level of market confidence, especially in countries that are slow to stop the spread of the virus (Baldwin & Mauro, 2020). The Indonesian capital market sector has been rocked by this virus, which was marked by the weakening of negative market sentiment for the JCI and the weakening influence of world markets which resulted in Indonesia's JCI in the red line. Investors' concerns increased when the government declared a national emergency and a holiday on March 7, 2020. In trading on March 24, 2020, the Composite Stock Price Index closed down 1.3% at 3,937. JCI also touched its lowest position in the top eight. JCI had dropped to the level of 3,000, namely on June 24, 2012 at 3,955.58 (Pitaloka, Umar,

The Covid-19 pandemic has indirectly affected activities on the Indonesia Stock Exchange. In this case, investors certainly want the lowest risk in investing, so that this event is able to make investors tend to be careful in investing their funds in the capital market. The Covid-19 pandemic is an epidemic that there is no definite estimate when it will end. This pandemic continues to spread very fast day by day. Especially developing countries, this pandemic has risks that can be considered severe because of the unstable economic system. This event is much worse than the global financial crisis (Iskanto, Ghazali, and Aftanorhan 2020; Nasution, Erlina, and Muda 2020).

The pandemic situation is a driving force for companies to continue to grow in terms of helping Indonesia's economic development. In terms of increasing capital for expansion, action in the capital market is needed, namely Corporate action. There is a lot of information that can influence investors' decisions in transactions, one of which is corporate action. Corporate action is a policy taken by a company that aims to improve performance or show performance in the short and long term (Darmadji and Fakhrudin, 2006:77). Usually the issuer looks for the right time to take the policy to be implemented in order to get a positive response from investors. The forms of corporate action taken by issuers include stock splits, stock bonuses (bonus share), stock dividends, mergers and acquisitions, and Right Issues. The form of corporate action that is the object of this research is the policy of publishing the Right Issue.

One of the capital market products is stock. Shares are certificates of ownership of a company. Shares are a kind of certificate owned by the owner of the company, shares are traded in the capital market with securities companies intermediaries and are traded on the Indonesia Stock Exchange and supervised by the Financial Services Authority and now use the JATS system (Jakarta Automated Trading System) which replaces the manual system into a manual system. computerized since May 22, 1995. Shares are classified as sharia shares and conventional shares. Sharia shares are shares based on sharia principles in accordance with 80/DSN-MUI/III/2011, while conventional shares are all shares listed on the Indonesia Stock Exchange. (Ticmi.co.id)

Corporate Action namely every action of the issuer that gives equal rights to all shareholders such as Dividends, Right Issues and Stock Splits. Dividend is the distribution of company profits to shareholders based on the percentage of ownership of capital owners (Hermuningsih and Dewi: 2009). Right Issue, namely the right to pre-emptive securities, namely the right to order securities in advance for the old shareholders from the issuance of the issuance of new securities or additional capital. Stock Split is the splitting of the number of shares of the company into more shares by using a lower nominal value per share proportionally.

This article explains how important management decisions are to carry out Corporate Action so that companies can carry out operational activities and company activities, for the sake of the sustainability of companies that carry out Corporate Action.

RESEARCH METHODOLOGY

The article on qualitative descriptive research methods in the Corporate Action perspective aims to provide an overview of the nature of qualitative descriptive research methods in Management Decision Making research in conducting Corporate Action, data analysis in qualitative descriptive research, steps and strengths and weaknesses in qualitative research itself. This article is compiled based on the literature review method from articles that examine related qualitative descriptive research (Sugiyono 2016).

DISCUSSION

Corporate Action

Corporate action is a capital market term that indicates the strategic activities of issuers or listed companies that affect the interests of shareholders (Basir & Fakhrudin, 2005). Corporate action applies to all companies, not limited to public companies. Several forms of corporate action that are generally carried out by issuers include the distribution of dividends, both cash and shares, stock splits or reverse splits, bonus shares, limited public offerings (rights issues), and stock buybacks (stock buys). back), mergers, acquisitions, spin offs, initial public offerings (IPO), secondary offerings, as well as additional listings such as private placements, conversion of shares from warrants, rights, or bonds.



Interested parties will pay close attention to every step taken by the issuer's management in the corporate action process, from the plan to the implementation process (Basir & Fakhruddin, 2005). Shareholders have an interest in corporate actions for several reasons, such as:

- 1) Changes in the composition of ownership and dilution of shares
A corporate action can result in a change in the composition of shareholders and can result in a decrease in the percentage of ownership (share dilution).
- 2) Additional funds
Shareholders do not always have additional funds to participate in a corporate action
- 3) Changes in company capital
Corporate actions involving changes in shares can result in changes in the equity side, and can have an impact on changes in indicators related to capital.
- 4) Number of shares outstanding
The number of shares outstanding may change (increase or decrease) in the market. This of course can affect stock performance or stock trading liquidity.
- 5) Stock price
Corporate actions can affect stock prices, where stock prices are a major concern for shareholders, especially active investors
- 6) Dividend
For shareholders, corporate actions can result in increased company performance which leads to increased profitability which means greater dividend opportunities
- 7) Liquidity
This reflects the rate of stock trading or the extent to which a stock is actively or not traded
- 8) Investment Strategy
Every investor, both institutional and individual, has different preferences for both the opportunity for profit (return) and potential loss or risk (risk).
- 9) Investment Portfolio
The investment manager of a portfolio or mutual fund has an interest in increasing the value of the investment portfolio he manages.

Trading in the Indonesian capital market is also subject to corporate action. These corporate actions are various activities carried out by public companies (issuers) related to issuers and company activities for the purpose of improving future performance. But you need to know, Corporate Action actually applies to all companies, not limited to companies that have gone public. However, corporate actions taken by issuers are always information that is always awaited by capital market investors because these corporate actions are often actions that have a positive impact on improving company performance. Several types of corporate actions commonly carried out by issuers are stock splits, reverse stock, dividend distributions, acquisitions, rights issues, tender offers,

Forms of Corporate Action

1. Dividend

Definition of dividend

Dividends are company profits that are distributed to company holders. The amount of dividend distribution received by company holders is determined in the agenda of the general meeting of shareholders (GMS). Dividends are distributed according to the profit earned by the company and the percentage distributed according to the results of the GMS which can be paid as cash dividends and dividends in the form of shares. The distribution of dividends must be declared before the dividend becomes the company's liability. Dividend distribution is considered by investors in making decisions

in buying shares.

Dividends distributed by the company can be in the form of cash dividends, meaning that each shareholder is given cash dividends in a certain amount of rupiah for each share or it can also be in the form of stock dividends, which means that each shareholder is given a dividend of a number of shares so that the number of shares owned by an investor will increase. increases with the distribution of the stock dividend. Dividends distributed by companies can take several forms, namely cash dividends, asset dividends other than cash, and stock dividends (Sulindawati et al, 2017).

Sulindawati et al (2017) various policies related to dividends include:

a. Stable dividend policy.

A stable dividend policy means that the amount of dividend per share that is paid annually is relatively fixed for a certain period of time even though the income per share per year fluctuates. This stable dividend is maintained for several years, then if it turns out that the company's income increases and the increase in income seems steady and relatively permanent, then the amount of dividends per share is increased. And this raised dividend will be maintained for a relatively long period of time. The reasons that can encourage companies to implement a stable dividend policy include:

- 1) A stable dividend policy implemented by a company will be able to give the impression to investors that the company has good prospects in the future, if the company's income decreases but the company does not reduce the dividends paid, then market confidence in the company is greater than that of the company. if the dividend is reduced.
- 2) Many shareholders who live on income received from dividends, they naturally do not like the existence of unstable dividends, they prefer to pay extra prices for shares that will provide dividends that have been determined.

b. Dividend policy by setting a minimum dividend amount plus an extra amount.

This policy stipulates the minimum amount of rupiah dividend per share each year. In better financial circumstances the company will pay extra dividends above this minimum amount. For investors, there is certainty that they will receive a minimum amount of dividends every year even though the company's financial condition is good, investors will receive the minimum dividends plus additional dividends.

c. Dividend policy by setting a constant dividend payout ratio.

Companies that implement this policy set a constant dividend payout ratio, for example 50%. This means that the amount of dividends per share paid annually will fluctuate according to the development of net profits earned each year.

d. Flexible dividend policy.

Determination of a flexible dividend payout, the amount of dividends each year is adjusted to the financial position and financial policy of the company concerned. Factors that affect the payment of a company's dividends are:

- a) The company's liquidity position is an important factor that must be considered before making a decision to determine the amount of dividends to be paid to shareholders. The stronger the company's liquidity position, the greater its ability to pay dividends.
- b) If a company will acquire new debt or sell new bonds to finance the expansion of the company, it must be planned beforehand how to repay the debt. Debt can be repaid by replacing the debt with new debt, or alternatively the company must provide its own funds from profits to pay off the debt. If the company determines that the repayment of its debt will be taken from retained earnings, the company must retain a large part of its income for this purpose, which means only a small portion of its income can be paid as dividends. In other words, the company must set a low dividend payout ratio.
- c) The faster the growth rate of a company. The greater the need for funds to finance the growth of the company, the greater the need for future funds to finance its growth, the company is usually more likely to hold its earnings than to be paid as dividends to shareholders keeping in mind the cost limitations. Thus, it can be said that the faster the



company's growth rate, the greater the funds needed, the greater the opportunity to earn profits, the greater the share of retained earnings in the company. Which means the lower the dividend payout ratio. If the company has achieved such a growth rate that the company has been well established where its funding needs can be met with funds originating from capital articles or other external sources of funds, then the situation is different. In this case the company can set a high dividend payout ratio.

- d) There are companies that have a policy of only financing their expenses with funds from internal sources only. This policy was implemented on the basis that if the expansion was financed with funds from the sale of new shares, it would weaken the control of the dominant group within the company. If you finance the expansion with debt, it will increase the financial risk. Entrusting to internal spending in an effort to maintain control over the company which will reduce its dividend payout ratio.

2. Right Issue

The Right Issue is essentially the right to pre-order shares which is given to current investors to buy new shares issued by the issuer in the context of raising funds (Tandelilin, 2010:37).

rights issue or known as HMETD or Pre-emptive Rights. Right Issue is one type of corporate action, namely an effort made by the company to increase capital for the company itself. Right issue aims to increase the percentage of shareholder ownership or it can be said to increase the number of shares outstanding in the company. For companies there are at least 2 reasons to conduct a rights issue, namely:

- a) *rights issue* can reduce costs, because rights issues usually do not use the services of a guarantor (under writer).
- b) With the rights issue, the number of existing company shares will increase, so it is hoped that it will increase the trading frequency or which means increase stock liquidity.

As for the shareholders themselves, rights issues make it easier for them to maintain the proportion of their share ownership to protect them from declining share values (Jogianto, 2002: 75). There are advantages and risks of investing from the rights issue.

- a) Advantages of buying a rights issue.

By buying shares from the rights issue, investors have purchased shares as usual. Thus the results to be received are the same as for shares, namely dividends and capital gains. Dividend is the share of profits distributed by the issuer to shareholders, while capital gain is the difference between the purchase price and the selling price of the stock. For investors, the rights issue will have a positive impact if the price rises, on the contrary, it will have a negative impact if it causes the stock price to fall.

- b) Right Issue stock investment risk

The risk that must be borne by investors is the decline in stock prices and dividends. The decline in stock prices in question is a sharper decline than its theoretical price. Meanwhile, a decrease in dividends occurs if the increase in the number of shares outstanding is not followed by an improvement in the company's performance after the rights issue.

3. Stock Split

Stock Split (stock split) is to split a share of stock into shares. The price per new share after the stock split is $1/n$ of the previous price (Jogiyanto, 2000). A stock split is a change in the nominal value per share and increases the number of shares outstanding according to the split factor. The split is usually done when the stock price is overvalued, reducing the investor's ability to buy it. Basically, stock splits that can be done are:

- a. Split Up (split factor)

An increasing split is a decrease in the par value per share which results in an

increase in the number of shares outstanding, for example a stock split by a factor of 2:1, 3:1, 4:1

b. Split Down (split down or reverse split)

Increase the par value per share and reduce the number of shares outstanding, for example 1:2, 1:3, 1:4

The reason for the company to do a stock split is so that the stock price is not too high, so that it will increase trading liquidity. On the other hand, for this reason, namely market liquidity will be lower after a stock split, namely trading volume will be lower than before, broker transaction costs will increase proportionately and the bid-ask spread (the difference between the bid prices submitted by buyers and the ask price requested by the seller) is also higher than before (Jogiyanto, 2000).

There are two important theories regarding the stock split phenomenon, namely:

a. *Signaling theory* which explains that the stock split provides information to investors about the prospect of a substantial increase in future returns.

b. *Trading range theory* states that stock splits can increase stock trading liquidity.

According to Iin and Desti (2011) Stock split is a form of corporate action taken by companies in Indonesia to reset stock prices to be in a more liquid range and provide more positive signals to investors. Stock split is done based on two theories. According to the Trading Range Theory, high stock prices are the driving force for companies to divide their shares in the hope of increasing stock trading liquidity, placing stocks in an optimal trading range and more investors will invest. Signaling theory states that stock split is the delivery of information about performance and prospects to the market. The purpose of this study was to analyze the differences in stock prices and stock trading volume activities before and after the stock split.

4. Stock Repurchase

Stock repurchase or buy back is a decision made by the company by buying back shares that have been sold in the market on the basis that the shares are worth buying and the company has sufficient cash funds available (Fahmi, 2012). Share repurchases are usually done in one of three ways. First, companies can only buy their own shares. In buying on the open market, the company does not reveal itself as a buyer. Thus, the seller does not know whether the shares are resold to the company or just another investor. Second, the company can submit a Tender Offer. Here, the company announces to all its shareholders that they are willing to buy a certain number of shares at a certain price. Third, The company can buy back shares from certain shareholders or individuals. (Ross SA, et al., 2016).

Stock repurchase is a way for companies to distribute excess cash they have to shareholders other than in the form of dividends. By repurchasing shares, the number of outstanding shares owned by the company will decrease, causing an increase in earnings per share and will encourage an increase in stock market prices.

According to (Jagannathan & Stephens, 2003) the signaling hypothesis has 2 forms, namely the earning signaling hypothesis and the undervaluation hypothesis. In the earning signaling hypothesis, the announcement of stock repurchase gives a signal that the company has excess free cash flow or the company's profitability level is in good condition. Investors will think that the company will have good prospects due to a signal that the company has more free cash flow.

There are several reasons that become the basis for issuers to buy back their shares in the public (Basir & Fakhruddin, 2005):

a) Maintain the fair value of the stock price

In the capital market, the stock price of a company can be used as a benchmark for whether or not the company's financial performance is good, so that it can be said that under normal and normal conditions, the better the financial performance of a company, the share price will also improve (increase). Thus, it is natural that issuers need to maintain their share prices so that they reflect the actual conditions.

b) Psychological signals to the market

The announcement of the stock repurchase is expected to be able to give a positive signal to the market that the stock price is undervalued, thus investors or the market are expected to react



positively to make a purchase on the stock so that the stock price will return to the level expected by the issuer.

c) Purchasing shares for resale

Issuers that have repurchased shares may resell their shares on the Exchange. If the shares that have been repurchased can be sold at a price higher than their acquisition price, the difference between the selling price and the repurchase price of the shares is added as Additional Paid-in Capital. This will improve the capital structure of the issuer.

d) Repurchase shares to be distributed to employees (ESOP)

Some companies buy back shares with the aim that the shares that have been repurchased will be distributed to employees as an incentive so that these employees can continue to work in the company. Such incentives can be referred to as employee stock option plans (ESOPs).

e) To avoid acquisition by other companies because they have abundant cash funds.

Companies that have good prospects in the future and currently have abundant cash funds are one of the companies that are often targeted for acquisition. As a way of self-defense from being acquired, the company can use its cash funds to buy back its shares in order to make the company less attractive to be an acquisition target.

f) Tax considerations

The implementation of stock repurchases based on tax considerations often occurs, especially in developed countries because when an investor receives a dividend, the investor will be subject to a certain amount of tax on the income from the dividend. This means that the return given by the issuer to shareholders is reduced because of the tax on dividends. For this reason, the issuer chooses to do a stock repurchase so that shareholders are given the option to sell their shares at a higher price than the market price so that the choice will provide the return that investors expect.

g) Flexibility factor for issuers

The issuer's decision to distribute dividends is a decision that must be carefully planned both in terms of time, available cash funds, and other considerations of the company's financial condition. In contrast to the dividend decision, the management of stock repurchase is more flexible, because the issuer's management has the discretion to regulate when and how large the transaction will be (share repurchase).

h) As an effort to save dividends

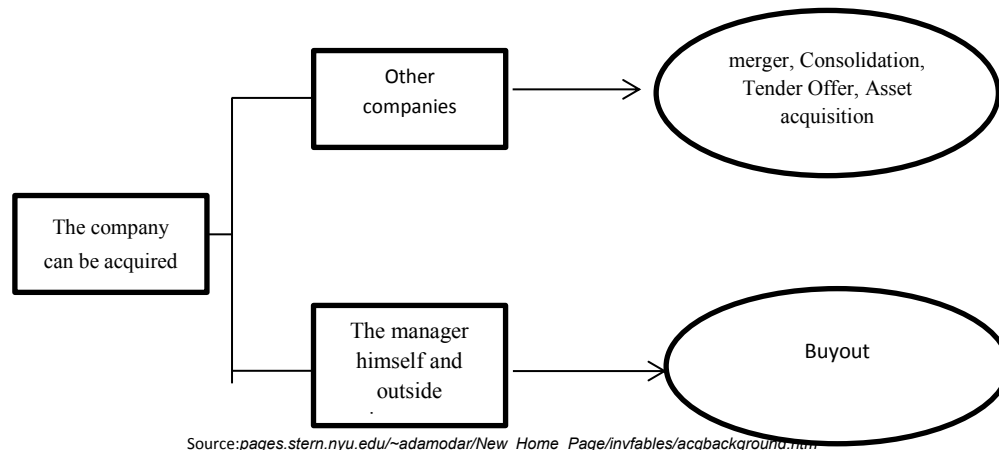
Share repurchases can reduce shares outstanding in the community so that companies can save on dividend distribution. This is because the shares that have been repurchased do not get the right to receive dividends.

5. Acquisitions and Mergers

Opinions about acquisitions mean talking about a few different deals. Such transactions can occur in companies that merge with other companies to create a new company.

Merger is one of the strategies taken by the company to develop and grow the company. Merger comes from the word "mergere" (Latin) which means (1) to join together, to unite, to combine (2) to cause a loss of identity due to being absorbed or swallowed by something. Merger is defined as the merging of two or more companies in which only one company remains as a legal entity, while the others cease their activities or dissolve. In a merger, companies combine and share their resources to achieve a common goal. The shareholders of the combining companies often remain in the position of co-owners of the combined entity.

Figure 1



In a merger, a new entity can be formed (from/by including) the merged company, whereas in an acquisition, the target company becomes an addition or a branch of the acquiring company. Takeovers resemble acquisitions and also imply that the acquiring company is larger than the target company. If the target company is larger than the acquiring company, this kind of acquisition is called a reverse takeover.

1) Purpose of Mergers and Acquisitions

The immediate objective of an acquisition is (self-evident) growth and expansion of the company's assets, sales and market share of the acquirer. However, these are medium term goals. A more fundamental objective is the development of shareholder wealth through acquisitions aimed at accessing or creating a reliable competitive advantage for the acquiring firm. In modern financial theory, maximizing shareholder wealth is considered a rational criterion for investment and financial decisions made by managers (Sudarsanam, 1999).

But maximizing shareholder wealth can be substituted for pursuing the personal interests of these decision-making managers. According to managerial utility theory, acquisitions can be driven by ego or managerial desire for power, or privileges appropriate to the size of the firm.

2) Classification of Mergers and Acquisitions

In general, mergers can be grouped into four groups (Moin, 2003):

- Horizontal Merger, occurs when one company merges with another company in the same type of business.
- Vertical Merger is a merger of companies that have links, for example with suppliers or with retailers. The goal is to secure the company's position.
- Congeneric Merger* (Congeneric Merger) is the merging of two companies whose businesses are still related but not in the horizontal or vertical category.
- Conglomerate Merger* (Conglomerate Merger) is the merger of two or more companies whose businesses are not related.

Meanwhile, from a financial point of view, there are two types of mergers, namely:

1. *Operating Merger* namely a merger that combines the operations of the two companies in the hope of obtaining a synergistic effect. For example, bank A merges with bank B. After the merger there is only one bank, namely bank A or bank B or a bank with a new name.



2. *Financial Merger* occurs if after the merger, the companies involved in the merger are maintained and operate independently as before the merger.

Judging from the process of doing, mergers can be categorized into two:

1. A voluntary merger (friendly merger) is a merger with terms that are acceptable to the management of both companies.
2. A forced merger (hostile merger) is a merger that is opposed by the management of the target company. The reasons are usually because the bid price is too low, management doesn't want to lose their job, or simply doesn't want to sell the company.

3) Merger and Acquisition Steps

In the process of conducting mergers and acquisitions, there are several steps that must be taken by the company before, during, and after the merger and acquisition occurs. According to Caves, the steps that must be taken can be divided into three parts (Estanol, B, 2004), namely:

a. Pre-merger

Pre-merger in this case is a situation before the merger where at this stage, it is the duty of the entire board of directors and management of both or more companies to collect competent and significant information for the benefit of the merger process of these companies.

b. Merger stage

When these companies decide to merge, the first thing they have to do in this stage is to adapt and integrate with their partners so that they can run according to their partners.

c. Post-merger

At this stage, there are several steps that must be taken by the company. The first step (1) that will be taken by the company is restructuring, where in mergers, leadership dualism often occurs which will have a bad influence on the organization. The second step (2) to be taken is to build a new culture where the company's new culture or culture or it can be a completely new culture for the company. The third step (3) that is taken is to smooth the transition, which must be done in this case is to build a collaboration, in the form of a joint team or mutual cooperation.

Decision-making

Decision making is a process of selecting the best alternative from a number of available alternatives in a complex situation. Investment decision making will be greatly influenced by the information received, as well as the level of ability and knowledge of investors about investment. (Puspitaningtyas: 2013). In the Theory of Planned Behavior (Theory of Reasoned Action) which was first put forward by Ajzwn (1991), this theory is a development of the previous theory, namely The Theory of Reactioned Action which assumes that a person behaves according to their conscious intention, which is based on rational calculations about the effects potential of their behavior, as well as about how others will perceive the behavior. This theory provides a framework for studying attitudes toward behavior.

According to Hasan (2002:10) Decision making is the most appropriate action, a systematic approach to the nature of being faced and taking action. Darmawan (2004:1) all actions are a reflection of the results of the decision-making process in his mind, so that in fact humans are very accustomed to making decisions. From the process of identifying the problem to selecting the best solution, this is what is called the decision-making process.

Conclusion

Management decisions related to Corporate Action, are an attempt by the company to filter funds from external parties or investors for capital so that the company can continue to grow and develop and become a driver of the country's economic development. There are several forms of Corporate Action, namely Dividend, Right Issue, Stock Split, Stock Repurchase, Acquisition and Merger. Management's decision to take Corporate Action on the Stock Exchange floor is nothing but attracting investors so that it affects stock prices in general.

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Does Standardization of Service Tax Volunteer and Location Affect on Taxpayer Satisfaction?

¹Deviana Sofyan, ²Dodi Agusra, ³Asepma Hygi Prihastuti

^{1,2,3}Sekolah Tinggi Ilmu Ekonomi Persada Bunda, Pekanbaru, Indonesia

Email: ¹deviana.sofyan@gmail.com; ²agusradodi@gmail.com; ³asepma.hygie@gmail.com



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ABSTRACT

This study aims to determine the effect of Tax Volunteer Service Standardization and Location on ITS Satisfaction at the STIE Persada Bunda Tax Center. The variables used in this study consisted of independent variables, namely the Tax Volunteer Service Standard (X1) and Location (X2). The Tax Volunteer Service Standard (X1) uses the standards from the DGT Regional Office, including Service Management Standards, Human Resources Standards, Facility Standards, and Supervision Standards. The dependent variable in this study is Individual Taxpayer Satisfaction (ITS) (Y). The number of samples in this study amounted to 100 respondents. The sampling technique is non random sampling. The data processing uses SPSS version 23. The results of this study indicate that partially the service standard and location variables affect ITS satisfaction. Meanwhile, simultaneously, the service standard and location variables have an effect on ITS satisfaction. Where the service and location variables have an influence on ITS

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INTRODUCTION

Tax is the largest source of APBN which contributes 80% of total state revenue. The 2019 state revenue target of IDR 2,142.5 trillion consists of tax revenues of IDR 1,781 trillion, non-tax state revenues of IDR 361.1 trillion, and grant receipts of IDR 0.4 trillion, which makes taxes the largest funder of national development. (<https://www.kemenkeu.go.id/>, 2019). It takes awareness of taxpayers to carry out their tax obligations in order to achieve the targets set by the government (Herman, 2021).

Based on the results of Sudibyo's research (2017), it is stated that there are various tax problems experienced by MSMEs, making it difficult for MSMEs to report their taxes. The MSME taxation problems are (1) the complexity of tax regulations; (2) Low knowledge of taxation; (3) Misunderstanding regarding the benefits of paying taxes; (4) Technical tax payment; (5) Financial bookkeeping; (6) Communication with the tax authorities. With this problem, taxpayers' awareness is low in paying and reporting their taxes, even though the tax system applied in Indonesia is now a self-assessment tax system where the authority of the tax authorities is no longer dominant but only as a supervisor for the implementation of taxation, namely taxpayers play an active role in fulfilling their own tax obligations. (Iskamto, 2021; Iskanto & Ghazali, 2021).

Tax Center is a place of activity that is institutional in nature and is formed by universities that

functions as a center for assessment, training and socialization of taxation within universities and the community, which is carried out independently and supported by the Directorate General of Taxes (DGT). <https://pajak.go.id/article/>, August 15, 2018). In Indonesia, there are 336 Tax Centers or based on the ratio of Tax Centers compared to the number of universities in Indonesia, only about 9%.

There are at least four Tax Center opportunities in the tax ecosystem. First, speaking of community needs, the Tax Center can provide information on dynamic tax regulations. Second, the expansion of the tax base in the form of increasing the participation of the number of taxpayers (WP) through the inclusion of tax awareness by the Tax Center. Third, academic research conducted by the Tax Center in determining policy directions. Fourth, the Tax Center can become the hub of the taxation ecosystem in the realization of the Tridharma of higher education (<https://majalahpajak.net/>, December 14, 2021).

The results of Dwianika's research, Agustine (2018) state that ITS and MSMEs as respondents, where 37% strongly agree, 59% agree and 5% disagree with the satisfaction level of service levels of the Tax Center Volunteers at the Pembangunan Jaya University in helping to solve the problem of reporting ITS Annual Taxes and SMEs. In line with the results of Faisol's research (2019), in order to increase public awareness in fulfilling tax obligations, the Wiraraja University Tax Center was formed which recruits Tax Volunteers to participate in inviting and assisting the community to fulfill their obligations, especially reporting taxes, where previously they were given training on taxation, so that tax volunteers can better understand the concept of taxation and can assist taxpayers in reporting their tax returns.

The results of Darmayasa's research (2020) state that the application of e-filling and the role of tax volunteers has a positive and significant effect on individual taxpayer compliance. This shows that tax volunteers have an important contribution and role in increasing taxpayer compliance. Likewise with the results of Yasa's research (2021) which states that the activities of assisting taxpayers by tax volunteers at KPP Pratama Singaraja, State KP2KP, Amlapura KP2KP and Undiksha Tax Center in helping to fill out individual annual SPTs are very effective. This can be seen from the satisfaction of taxpayers after getting assistance by tax volunteers because the annual SPT reporting process becomes easier, faster and tax volunteers are able to guide taxpayers in filling out their SPT.

Based on this background, it can be seen how important the role of tax volunteers in assisting tax reporting is, the researchers would like to know the influence of Tax Volunteer Service Standards and Locations on ITS Satisfaction at the STIE Persada Bunda Tax Center.

LITERATURE REVIEW

TAX CENTER

Tax Center is a place of activity that is institutional in nature and is formed by universities that functions as a center for assessment, training and socialization of taxation within universities and the community, which is carried out independently and supported by the Directorate General of Taxes (DGT). <https://pajak.go.id/article/>, August 15, 2018). In this research, the Tax Center involved is the Tax Center of the Persada Bunda School of Economics.

TAX VOLUNTEER

The activities of tax volunteers emerged from the development of tax reform where according to the Organization for Economic Cooperation and Development (OECD, 2015) the factor of public knowledge and awareness is one of the causes of low public compliance to pay taxes. Based on these considerations, the Regional Office of the DGT established a tax volunteer program targeted at students in all universities. The Directorate General of Taxes needs a touch of campus elements who care about the fate of the nation and state to contribute and play an active role in providing knowledge and conveying public awareness to carry out their tax obligations. Tax volunteer activities can also develop student self-capacity and networks (DGT Survey, 2017). Experience while undergoing tax assistance to people who need tax assistance will be a provision to enter an increasingly competitive world of work. Students who are selected to become members of the tax volunteer will receive a



certificate issued by the Regional Office of the DGT which can be used as a certificate accompanying the diploma. In addition, tax volunteers will certainly be superior in exploring matters relating to the practice of taxation.

Tax volunteers are students whose duty is to assist the community in fulfilling their tax rights and obligations, especially assistance in filling out the Annual SPT with e-filing. Before carrying out their duties, these tax volunteers will receive training with material on tax awareness, Annual SPT, filling out SPT 1770S, 1770 SS, and 1770, Frequently Asked Questions (FAQ), soft skills on how to deal with taxpayers, and some examples. cases related to filling out the SPT. Volunteer activities that will be carried out include assistance in filling out the Annual SPT of individual taxpayers and MSMEs.

SERVICE STANDARDIZATION

Tax volunteer activities carried out at universities that are partners of the DGT Regional Office will be coordinated by several lecturers. The coordinator is responsible for all tax volunteer activities carried out at the university. Standardization is needed as a trigger for independent and sustainable tax volunteer activities. In addition, standardization is needed to avoid gaps in taxpayer satisfaction with the management of tax volunteer activities between one location and another. So there will be no difference in service standards provided by tax volunteers wherever they are located.

The segmentation of tax volunteer officers consists of:

1. Supervisory officers, namely tax volunteers in charge of supervising management and assisting other tax volunteers.
2. Assistant officers, namely tax volunteers who are in charge of carrying out assistance activities.
3. Registration officers, namely tax volunteers in charge of carrying out registration activities for taxpayers who come.
4. Supporting officers, namely tax volunteers who are tasked with carrying out supporting functions, such as making emails for taxpayers who do not have emails, publishing activities to social media, and others.

Management Standards consist of:

1. Service Management Standards, which consist of:
 - a) Service management standards at the Tax Service Office (KPP), where the service management standards at the KPP follow the standard procedures applicable to the KPP based on the determination of the Head of the KPP.
 - b) Service management standards outside the KPP office, which include:
 - a. Service Hours Setting Standard.
 - b. Queue System Setting Standard.
 - c. Service Standards During an Emergency.
2. Human Resources Standards, namely HR regulation standards, consist of supervisory officers (10%), assistant officers (60%), registration officers (20%) and support officers (10%). Human Resources Standards, including:
 - a) Tax Volunteer HR requirements standards.
3. Supervision Management Standards, including:
 - a) Supervision Officer Fulfillment.
 - b) Reliable activity coordinator.

The standard of supervision offered by the Regional Office of DJP Riau is to meet the expectations of the people who want reliable officers, and can consult with competent people.(Efdison, 2021; Iskanto, Ghazali, & Afthanorhan, 2021; Saputri, Miswardi, & Nasfi, 2021).

LOCATION

The area used during the implementation of volunteer services affects the taxpayer in determining the place he will go to fill out his tax return. Lupyoadi defines location as a decision made regarding where the operation and its staff will be located.

There are several components in the selection of locations that become alternative choices for taxpayers, including strategic locations (easy to reach), in the area around shopping centers, near residential areas, safe and comfortable for ITSSs, supporting facilities such as parking lots, and other factors. Considerations in site selection include:

- a. Access is a location that is easily accessible by public transportation.
- b. Visibility is a location or place that can be seen clearly from a normal distance.
- c. Traffic.
- d. Parking facilities, a large, comfortable and safe parking lot for vehicles.
- e. Expansion is the availability of a large enough space if there is an expansion.
- f. The environment is the surrounding area that supports the services offered.

SATISFACTION

Satisfaction is the level of a person's feelings after comparing the performance (results) he feels with his expectations (Kotler Keller: 2012, Iskanto, 2017; Iskanto, Karim, Sukono, & Bon, 2020). The level of one's feelings can be pleasant or unpleasant where satisfaction is a reflection of one's feelings for what he feels. Job satisfaction is an emotional attitude that is pleasant and loves his job (Afthanorhan, Awang, Rashid, Foziah, & Ghazali, 2019; AL-Mhasnah, Salleh, Afthanorhan, & Ghazali, 2018; Iskanto & Risman, 2018). People who get job satisfaction usually tend to work more effectively than those who get less job satisfaction (Alhempri, Sudirman, & Supeno, 2021; Herman, 2021; Sukriani, 2021).

Individual Taxpayer (IT)

Taxpayers are divided into two groups, namely Individual Taxpayers (IT) and Corporate Taxpayers (WPB). Based on the place of residence, individual taxpayers are divided into two, namely:

- 1) ITS as Domestic Tax Subject. According to the Income Tax Law (PPh) Number 36 of 2008, ITS as a domestic tax subject is an individual who resides in Indonesia, an individual who is in Indonesia for more than 183 days within a period of 12 months, and an individual who in a tax year is in Indonesia and intends to reside in Indonesia.
- 2) ITS as Foreign Tax Subject. According to the Income Tax Law (PPh) Number 36 of 2008, ITS as a foreign tax subject is an individual who does not live in Indonesia, or an individual who does not stay in Indonesia for more than 183 days within a period of 12 months who runs a business or conducts business activities. the activities of the permanent establishment in Indonesia and an individual who does not reside in Indonesia, or an individual who does not stay in Indonesia for more than 183 days within a 12-month period who earns income from Indonesia (not from running a business or activities of a permanent establishment).

METHOD

The method used in this study is a quantitative research method with primary data obtained from distributing questionnaires to individual taxpayers who use the Tax Volunteer assistance service at the STIE Persada Bunda Tax Center. The number of samples is 100 respondents with random sampling technique (random sampling) regardless of the strata that exist in the population (Sugiyono, 2016: 82).

The variables used in this study consisted of independent variables, namely the Tax Volunteer Service Standard (X1) and Location (X2). The Tax Volunteer Service Standard (X1) uses the standards from the DGT Regional Office, including Service Management Standards, Human



Resources Standards, Facility Standards, and Supervision Standards. The dependent variable in this study is Individual Taxpayer Satisfaction (Y).

RESULT AND DISCUSSION

Based on the results of the questionnaire distributed to 100 Individual Taxpayers (ITS) as respondents who used the assistance of Tax Volunteers at the STIE Persada Bunda Tax Center, the following results were obtained:

Validity test

The validity test is useful for assessing the validity of the instrument used in research so that the data collection instrument has a high level of accuracy. The validity test was carried out by using SPSS 20 with the provision that if the value of $r_{count} > r_{table}$, it means that the empirical data of the research variable is valid.

Table. 1 Service Standard Variable Validation Results

Indicator	r count	r table	Description
X11	0.841	0.2108	Valid
X12	0.806	0.2108	Valid
X13	0.838	0.2108	Valid
X14	0.685	0.2108	Valid
X15	0.813	0.2108	Valid
X16	0.793	0.2108	Valid
X17	0.806	0.2108	Valid
X18	0.685	0.2108	Valid
X19	0.820	0.2108	Valid
X110	0.847	0.2108	Valid
X111	0.785	0.2108	Valid
X112	0.859	0.2108	Valid
X113	0.787	0.2108	Valid
X114	0.788	0.2108	Valid
X115	0.717	0.2108	Valid
X116	0.809	0.2108	Valid
X117	0.759	0.2108	Valid
X118	0.757	0.2108	Valid
X119	0.591	0.2108	Valid
X120	0.696	0.2108	Valid

Source: Processed Data, 2020

Table. 2 Location Variable Validation Results

Indicator	r count	r table	Description
X21	0.774	0.2108	Valid
X22	0.822	0.2108	Valid
X23	0.693	0.2108	Valid
X24	0.815	0.2108	Valid
X25	0.774	0.2108	Valid
X26	0.689	0.2108	Valid
X27	0.713	0.2108	Valid
X28	0.827	0.2108	Valid

X29	0.863	0.2108	Valid
X210	0.842	0.2108	Valid
X211	0.811	0.2108	Valid
X212	0.857	0.2108	Valid
X213	0.811	0.2108	Valid
X214	0.889	0.2108	Valid
X215	0.839	0.2108	Valid
X216	0.831	0.2108	Valid
X217	0.713	0.2108	Valid
X218	0.803	0.2108	Valid
X219	0.819	0.2108	Valid
X220	0.794	0.2108	Valid

Source: Processed Data, 2020

Table. 3 Results of Validation of ITS Satisfaction Variables

Indicator	r count	r table	Description
Y1	0,826	0.2108	Valid
Y2	0.782	0.2108	Valid
Y3	0.847	0.2108	Valid
Y4	0.737	0.2108	Valid
Y5	0.765	0.2108	Valid
Y6	0.722	0.2108	Valid
Y7	0.707	0.2108	Valid
Y8	0.786	0.2108	Valid
Y9	0.758	0.2108	Valid
Y10	0.839	0.2108	Valid
Y11	0.782	0.2108	Valid
Y12	0.365	0.2108	Valid
Y13	0.565	0.2108	Valid
Y14	0.802	0.2108	Valid
Y15	0.575	0.2108	Valid

Source: Processed Data, 2020

Reliability Test

For reliability testing, the author will look at the Cronbach alpha value. If the alpha value is greater than 0.60 then the data used in this study is reliable. The results of the reliability test on the 3 research instruments can be seen in table 4 below.

Table. 4 Reliability Test Results

Variable	Cronbach's Alpha	Reliability Limit	Description
Service standard	0.964	0.600	Reliable
Location	0.974	0.600	Reliable
ITS Satisfaction	0.924	0.600	Reliable

Source: Processed Data, 2020

Normality test

The normality test of the data is carried out on the regression model to be tested by looking at the One-sample komlogorov-Smirnov test table. If the value of Asymp.Sig. (2-tailed) > 0.05 then the data has met the assumption of normality. On the other hand, if the data is < 0.05 then the data does



not meet the assumption of normality. The normality of the probability plot in this study is shown in table 5 below:

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

			Unstandardized Residual
N			100
Normal Parameters, b	mean		,0000000
	Std. Deviation		5.46464425
Most Extreme Differences	Absolute		,141
	Positive		,082
	negative		-,141
Kolmogorov-Smirnov Z			1.315
asympt. Sig. (2-tailed)			,063

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS Processed Data Results, 2020

Based on table 5, it is known that the P-value, namely Asymp.Sig (2-tailed) is $0.063 > 0.05$ so it can be concluded that the residuals have met the normal distribution assumption.

Multicollinearity Test

Multicollinearity arises as a result of a causal relationship between two or more independent variables, the fact that two or more explanatory variables are jointly influenced by a third variable that is outside the model. To detect the presence of multicollinearity. Multicollinearity testing is seen from the amount of VIF (Variant Inflation Factor) and tolerance. Tolerance measures the selected independent variable which is not explained by other independent variables. So a low tolerance value is the same as a high VIF value (because $VIF = 1/\text{tolerance}$). The cutoff value commonly used to indicate the presence of multicollinearity is the tolerance value > 0.01 or equal to the VIF value < 10 .

Table 6. Multicollinearity Test Analysis Results

Coefficientsa								
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,559	,445		1.033	,305		
	X1	507	,117	,581	4,317	,000	,182	5,494
	X2	225	,105	,288	2,139	0.035	,182	5,494

a. Dependent Variable: Y Satisfaction ITS

Source: SPSS Processed Data, 2020

Based on table 6 above, it is known that the tolerance result is $0.182 > 0.1$ or the same as the VIF value of $5.494 < 10$ indicating the absence of multicollinearity.

Heteroscedasticity Test

Ghozali (2012: 139) states that the heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one observation residual to another observation. If the variance of the residual from one observation to another observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity.

Table 7. Results of Heteroscedasticity Analysis

				X1	X2	Unstandardized Residual
Spearman's rho	X1 service standardization	Correlation Coefficient		1,000	.891**	,134
		Sig. (2-tailed)			,000	,216
		N		100	100	100
	X2 location	Correlation Coefficient		.891**	1,000	,096
		Sig. (2-tailed)		,000		,376
		N		100	100	100
	Unstandardized Residual	Correlation Coefficient		,134	,096	1,000
		Sig. (2-tailed)		,216	,376	
		N		100	100	100

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

Source: SPSS Processed Data, 2020

Based on Table 7, it is known that the significance value (Sig.) for the Service Standardization variable (X1) is 0.216 for the Location variable (X2) is 0.376. Because the significance value of the two independent variables is greater than 0.05, it can be concluded that there is no heteroscedasticity symptom in this study.

Multiple Linear Regression Analysis

To determine the effect of independent variables on ITS satisfaction, hypothesis testing was carried out using several statistical analyzes. Based on the results of calculations using SPSS, the following data were obtained:

Table 8. Multiple Linear Regression Results

Model	Unstandardized Coefficient		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,559	3,445		1.033	,305
X1 Service Standards	,507	,117	,581	4,317	,000
X2 Location	,225	,105	,288	2,139	0.035

a. Dependent Variable: Y Satisfaction ITS

Source: SPSS Processed Data, 2020

Based on the results of data processing, it will be possible to obtain a multiple linear regression equation model as follows: $Y = 3.559 + 0.507X_1 + 0.225X_2 + e$. From the above equation it can be explained as follows: Constant value (a) is 3.559. This means that if the independent variable is assumed to be zero (0), then the value of the ITS satisfaction constant is 3.559 units. The value of the regression coefficient for the Service Standardization variable (X1) is 0.507, meaning that if the



service standardization (X1) increases by 1 unit, then the ITS Satisfaction (Y) will increase by 0.507 assuming the Lokai variable (X2) is constant or fixed. The value of the regression coefficient for the Location variable (X2) is 0.225, meaning that if the location (X2) increases by 1 unit, then the ITS Satisfaction (Y) will increase by 0,

t test

Based on the results of calculations using the SPSS program, it is obtained that the value of t is calculated partially with each of the independent variables studied.

Table 9. t test results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,559	3,445		1.033	,305
X1 service standardization	,507	,117	,581	4,317	,000
X2 location	,225	,105	,288	2,139	0.035

a. Dependent Variable: Y_satisfaction ITS

Source: SPSS Processed Data, 2020

Based on table 9, it can be seen: Service Standardization Variable (X1) tcount 4.317 > ttable 1.98861 with a significance value of 0.000 < 0.05 then the hypothesis H_0 is rejected and the hypothesis H_a is accepted and it can be seen that the service variable has a partial effect on the ITS satisfaction variable. . Lokai variable (X2) tcount 2.139 > ttable 1.98861 with a significance value of 0.035 < 0.05, then the hypothesis H_0 is rejected and the hypothesis H_a is accepted and it can be seen that the location variable has a partial effect on the ITS satisfaction variable.

F Uji test

The F statistic test basically shows whether all independent variables or independent variables included in the model have a joint influence on the dependent variable or the dependent variable (Ghozali, 2012: 98).

Table 10. F/ANOVAa . Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	6705.586	2	3352,793	109,664	.000b
Residual	2568,161	84	30,573		
Total	9273.747	86			

a. Dependent Variable: Y_satisfaction ITS

b. Predictors: (Constant), X2_location, X1_standardization_service

Source: SPSS Processed Data, 2020

Based on table 10, it can be seen that the Fcount value of the Service Standardization Variable (X1) and Location (X2) is Fcount 109.664 > Ftable 3.11 with a significance value of 0.000 < 0.05 then the hypothesis H_0 is rejected and the hypothesis H_a is accepted and it can be seen that the Standard variable Service and Location have a simultaneous effect on ITS Satisfaction.

Coefficient of Determination

To determine the contribution of the independent variable Service Standardization (X1), Location (X2) to the dependent variable of ITS satisfaction (Y), seen from the coefficient of determination (Adjusted R Square). The following are the results of data processing using SPSS which can measure the level of research contribution, namely as follows:

Table 11. Results of the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.850a	.723	.716	5.529

a. Predictors: (Constant), x2_location, x1_service standardization

Source: SPSS Processed Data, 2020

Based on table 11, the Adjusted R Square value of 0.716 means that the Service and Location variable simultaneously contributes to the influence of the Y variable by 71.6%, the remaining 28.4% is influenced by other variables not observed in this study.

CONCLUSION

The tax volunteer activity carried out by the Riau Regional Tax Office in collaboration with the STIE Persada Bunda Pekanbaru Tax Center is a real step for the government in an effort to maximize state revenue from the tax sector. The government through the DGT Regional Office always tries to provide excellent service to tax-abiding taxpayers. One of the tangible manifestations is by launching an E-Filling tax application. In addition, DGT also applies tax service standards for its taxpayers. The standard of service management provided by the DGT and implemented by tax volunteers, in this case the STIE Persada Bunda Tax Center, received a positive response from taxpayers who reported their annual tax returns at the STIE Persada Bunda Tax Center. In its implementation, the standard setting of facilities became an obstacle in the initial implementation of the tax volunteer program which was carried out at the STIE Persada Bunda Tax Center. It can be concluded that partially the service standard and location variables affect ITS satisfaction which can be seen from the t-test results, where the t-count value is greater than t-table. Meanwhile, the service standard and location variables simultaneously (simultaneously) have an effect on ITS satisfaction, which can be seen from the results of the F test, where the calculated F value is greater than the F table. Simultaneously, the service and location variables contributed to the influence of variable Y by 71.6%, the remaining 28.4% was influenced by other variables not observed in this study.

SUGGESTION,

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