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## Islamic Business and Management Journal

An Analysis of Islamic Leadership Style at Ismart Ponorogo

Fajar Surya Ari Anggara, Muhammad Romzy Farras

Analysis of The Influence of Brand Equity, Trust, and Facilities on  
Consumer Decision-Making (Case Study on Tour & Travel Services  
Hajj Umrah Asbihunu Ponorogo)

Wawan Putra, Dhika Amalia Kurniawan, Hamidah Tussifah

The Effect Of Perceived Quality, Image And Motivation On Interest  
Students' Choice Of Islamic Primary School (A Case Study At Ma'ar-  
if Gandu Elementary School, Mlarak Ponorogo)

Muhammad Ilyas Sutyawan, Dhika Amalia Kurniawan, Suyanto

Implementation of Enterprise Risk Management (Erm)  
in Yayasan Yatim Mandiri Surabaya

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The Effect Of Financial Performance On Investor Response Before  
And After Stock Split In Companies Listed On The Indonesian  
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Achmad Rofi'i, Rahma Yudi Astuti

Ta'tsiru Tahhfidzu Al-Amal Ala Adai Al-Muadzifin  
Fii Jamiati Darussalam Gontor Ponorogo

Arief Rahman Sanjaya, Ahmad Setiyono

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# AN ANALYSIS OF ISLAMIC LEADERSHIP STYLE AT ISMART PONOROGO

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**Abstract:** Islamic leadership style is an interesting topic to discuss lately. This study aims to find out about how Islamic leadership is applied to Ismart. The several indicators used by the author in analyzing Islamic leadership at Ismart are honesty, trustworthiness, sincerity, good social skills, and wisdom. Researcher used a field research method with a qualitative approach. The sources interviewed by researcher are members of the Ismart organization, including one director of Ismart Ponorogo, two from the managerial team, one head of the shop and three employees of Ismart Ponorogo. The results of this study show that the Ismart leadership process has been implemented by Islamic values and teachings, supported by the implementation of RSC (Rules of Sharia Corporation).

**Keywords:** Islamic leadership style, indicators of Islamic leadership style, RSC.

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## Introduction

Humans are never separated from organizational in everyday life, because in nature humans are social creatures who tend to always live in society. Every organization needs resources for achieving organizational goals. Resources are sources of energy, power, strength needed to create activities. These sources include natural resources, financial resources, scientific and technological resources, and human resources.

Leadership has a broad meaning including "the science of leadership, leadership techniques, the art of leadership, leadership characteristics, and the history of leadership" (Tikno Lensufie). Leadership refers to someone who leads an organization or institution, and not just leading a flag ceremony, choir, and the like (leading for a moment). (Syamsu.2017)

David and Keith in Ramlan Ruvendi said that leadership is the ability to influence others to achieve goals with enthusiasm. How a leader attempts to influence others or that subordinates follow what is ordered will depend on the leadership style used. None of effective leadership style applies generally to all situations (Ramlan.2005). Beside that, Robbins in Abdul Hakim said that leadership is a person's ability to influence people in a group towards the achievement of certain goals. (Hakim.2007)

The leadership factor can also be a problem for employees which will have an impact on their performance. Leaders must act proactively in solving problems faced by all components of the company. Leaders must be able to set an example for followers or subordinates. Like transformational leadership where a leader must be able to provide a positive influence on the performance and attitudes of followers. (Sodiq.2018)

Islamic leadership is a trending topic and very interesting to be discussed, both in organizations, industry, and government. Broadly speaking, Islamic leadership has four main elements in it. The four main elements are the leadership characteristics possessed by the Prophet Muhammad SAW, are tabligh, siddiq, amanah and fathonah (Jannah.2016)

We should as Muslims follow the four characteristics of the great leader of the Islamic ummah of the Prophet Muhammad, and implement them in our daily life activities both in organizing and also interacting with fellow believers.

Shihab at Abdul Hakim concluded that the Caliphate consisted of the authority bestowed by Allah SWT, the creature entrusted with the task, namely Adam AS and his grandchildren, as well as the area of his assignment, namely this stretched earth. The Caliphate requires that the creature who is assigned the task to carry out their duties by the instructions of Allah who gave him the task and authority. (Hakim.2017)

Mahadi Zainuddin said that the category of Islamic leadership is more appropriate when it is based on the system and the way it is practiced in leading. Islamic leadership is a leadership that practices the values of Islamic teachings, regardless of whether the culprit is a Muslim or not. (Mahdi.2002)

Islam has a special view in this case of leadership as stated in the word of Allah SWT in the letter an-nisa 'verse 59 which means:

“Hi you who believe, obey Allah and obey His Messenger, and Ulil Amri among you. If you have different opinions about something, then return it to Allah (the Quran) and the Rasul (his sunnah), if you truly believe in Allah and the next day that is more important (for you) and better consequences.”

We as Muslims should be obedient to God and also His apostles and to those who hold power to create public benefit according to word of Allah above. Creating of perfection in good and just leadership, let the Muslims obey and obey the commands of Allah SWT by practicing the contents of the Holy Qur'an, carrying out the laws he has established.

Ismart is a company that serves the daily needs of Muslims, where businesses managed by Ismart carry Islamic values, such as in products that are provided in the form of halal and in the ethics of muamalah according to Islamic concepts. Therefore Ismart is an Islamic-based business and therefore requires an Islamic leadership style as well to achieve goals based on Islamic values.

Researcher wants to know more about the Islamic leadership style that is in Ismart Ponorogo. Researcher want to find out more about whether the leadership style that exists at Ismart has been carried out properly by the values and teachings of Islamic law to conduct interviews with several employees at Ismart. This research is not only in one division in a company, but all the divisions at Ismart Ponorogo.

## Literature Review

### 1.1. Leadership

The terms of leadership, in the Indonesian dictionary, derived from the word "lead" meaning "guided". The word leader itself means "the person who leads", so leadership is a way to lead. (Maimunah.2017)

Nurkolis (Daniel.2016) in Daniel Jesse Budiarmo said that leadership is the process of influencing or setting an example by leaders to followers to achieve organizational goals. This is following what was expressed by Mohyi, which defines leaders as activities that influence, organize, direct or move others to do something to achieve goals. Leaders must be able to foster motivation and provide insight to followers so that the attitude of respect and trust grows so that they can move by the vision and mission of the organization.

The explanation from above, it can be concluded that the essence of leadership is:

- a. The ability to influence the behavior of others, whether he is a subordinate employee, boss or colleague.
- b. Some followers or subordinates can be influenced either by using invitations, suggestions, persuasions, and others.
- c. There is a goal to be achieved.

Tanjung (Riski.2010) in Maulidiah states that leadership in Islam is essentially serving the people. Leadership which is originally the right of Allah is given to humans as caliphs on earth. Not because of His pleasure, no one gets the mandate of leadership,

both small and large. Therefore every leadership mandate must be held accountable to Allah later.

The conceptualized leadership of the Qur'an is a very basic thing, to manage relationships among humans and the natural environment. The type of leadership that the Qur'an recites is not solely about ukhrawi affairs, but also relates to worldly affairs, such as pilgrimage, or industrial trade, commerce, government, organizations, and even groups, even further towards oneself or self-management. (Sunarji.2016)

1.2. Leadership Style

a. Prasetyo (Syamsu.2017) in Badu and Djafri revealed that leadership style is something that is used in the leadership process that is implemented in a person's leadership behavior to influence others to act following what he wants.

Goleman (Okky.2017) in Camilla Okky Bianca defines leadership style as a norm of behavior that is used by someone when the person is trying to influence the behavior of others as he sees it. The same statement was said by Thoha (Ibid) at Camilla Okky Biaca that leadership style is the norm of behavior used by someone when the person is trying to influence the behavior of others as he sees it.

Bass and Riggio Daniel.2016) es a consistent combination of the philosophy, skills, traits, and attitudes that underlie a person's behavior.

Robbins (Okky.2017) in Camilla Bianca Okky said that leadership style indicators can be measured by four behaviors namely, directive or instrumental, supportive, participatory, and achievement- oriented.

1.3 Islamic Leadership Style

Al-Buraey (Khalid) in Khaliq Ahmad states that the dividing line between leadership in Islam and the West lies in religious values, morals, and human nature. The religious and moral spirits (Taqwa) dominate the leadership of the Prophet Muhammad and the four caliphs.

Toor (ibid) in Khaliq Ahmad Islamic leadership provides an extra dimension that is to positively strengthen the process and results of leadership in the greater good of all those involved in the process. This is the guardianship of God, the responsibility given from Him, and the service for humanity. Islamic Leadership Style can be measured by several indicators, namely: love the truth, keep the mandate, sincere, both in association and wisdom. (ibid)

Indicators of Islamic Leadership Style (Jannah, Suwardi, Iriyanto 2016)

No	Dimension	Indicator	Source
1	Love the truth	1. Level of doubt 2. Decisive	Q.S Al-Baqarah verse 147 which means: "The truth is from your Lord, so do not be as if you are among those who doubt"
2	Keep the mandate	1. Trust 2. Commitment	Q.S Al-Mu'minin verse 8 which means: "And those who keep the mandates (which they bear) and their promises"
3	Sincere	Level of performance	Q.S Adz-Dzariyat verse 56 which means: "And I did not create jinn and men but that they served Me"
4	Good at socialize	Courteous	Q.S Al-Hujurat verse 10 which means: "Believers are truly brothers. Therefore reconcile (improve the relationship) between your two brothers and fear God, so that you may receive mercy"



5	Wisdom	<ol style="list-style-type: none"> <li>1. Justice</li> <li>2. Tolerance</li> </ol>	<p>Q.S An-Nahl verse 90 which means: "Verily, Allah commands (you) to act justly and do good, give to relatives, and God forbids cruel, evil and petty acts. He teaches you so you can take lessons"</p>
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Source (Jannah, Suwardi, Iriyanto 2016)

1.4 RSC (Rules Sharia Corpooration)

RSC (Rules Sharia Corpooration) is a theory used by Ismart directors in carrying out all activities in the organization. The complete explanation is, the rules that exist in all organizations in Ismart must be clear in accordance with Islamic values and teachings and must not conflict with Islamic law, such as haram and usury. The hope that in the future Ismart can become a large and competitive company, because it strives to build a business that is unable to compete and be superior. (Fajrul.2020)

1.5 Previous Research

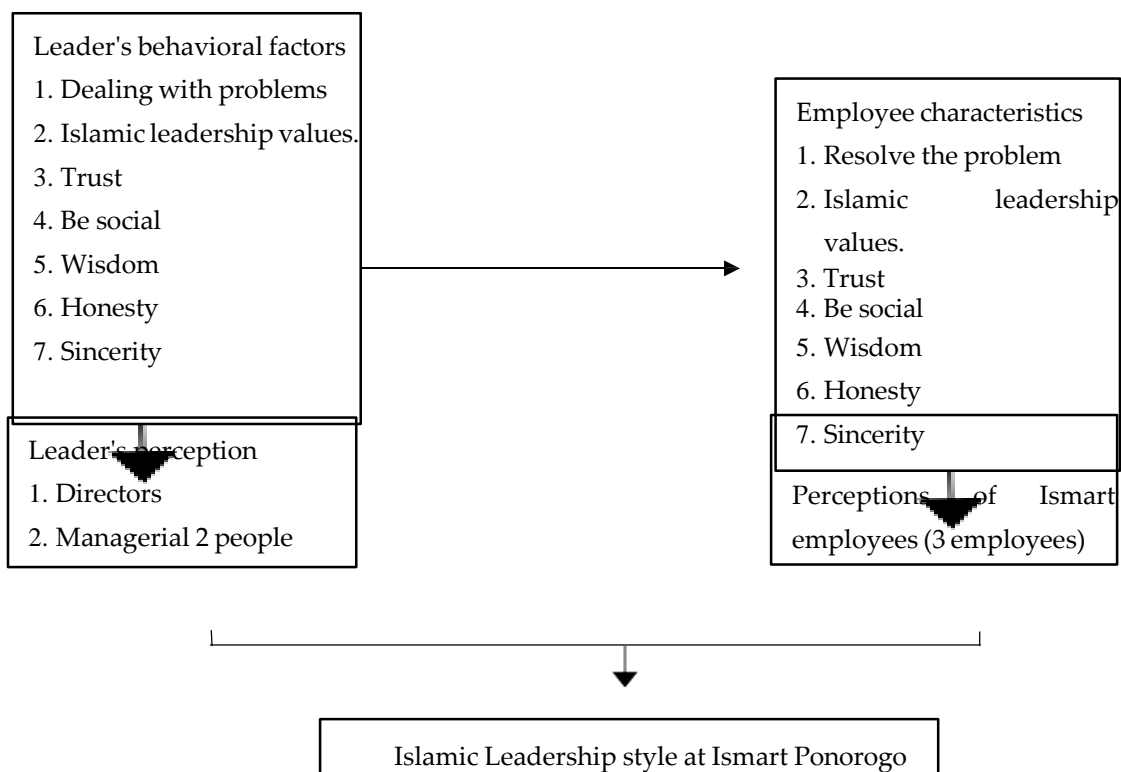
Research on the analysis of Islamic leadership style is not a new study because there have been many previous studies on the same variable with different objects. Several previous studies raised the analysis of the effect of compensation on employee performance in writing the final project.

Khaliq Ahmad<sup>21</sup> Journal which discusses "Contrasting Islamic Leadership Style". The results of this study are that Islam is indeed comprehensive, integrated, and holistic religion that governs and establishes relations with peace for all aspects of life. The world (worldly life) and akhirah (the Hereafter) do not contradict each other as well as operate business and worship as long as one maintains a strong faith to seek the pleasure of Allah, the main goal of Muslims in life. The exclusion rule for any leadership does not arise at all, Islamic leadership is seen as one that helps individuals achieve happiness in both worlds. It directs human resources properly to serve the community in achieving happiness. That is one that guarantees happiness for individuals and society in a large broad environment.

The results from the previous research above, the author wants to know more about the Islamic leadership style that is in Ismart Ponorogo. Researcher want to find out more about whether the leadership style that exists at Ismart has been carried out properly by the values and teachings of Islamic law to conduct interviews with several employees at Ismart. This research is not only in one division in a company, but all the divisions at Ismart Ponorogo.

1.6. Research Framework

Robert J. House said that leaders become effective because of the influence of their positive motivation, ability to perform, and satisfaction of followers. This theory is called path-goal because it focuses on how leaders influence organizational members on



Robert J. House's Leadership Patterns Developed by Author

**Research Methods**

The research used by the author is a type of qualitative research. Sugiono explains that this method which is based on the post positivist / interpretive philosophy, is used to examine the conditions of natural objects, (as opposed to experiments) where the researcher is the key instrument, the data collection technique is carried out in combination, the data analysis is qualitative, and the results are more emphasizes meaning rather than generalizations. Qualitative research means the process of exploring and understanding the meaning of individual and group behavior, describing social or humanitarian problems. (Sugiono.2014) Researcher who use qualitative research can make inductive observations, because the purpose of this qualitative research is to achieve an understanding of how people feel in their life processes, give meaning and describe how people interpret their experiences. (ibid) And thus researchers can get deeper data from the research subjects so that it can be easier to get the results from the formulation of the problem for research on the Islamic leadership style that is on Ismart Ponorogo.

This type of research is field research using a qualitative approach. Qualitative research examines research subjects or informants in their daily living environments. Qualitative paradigm is a research paradigm that emphasizes the understanding of problems in social life based on the conditions of reality or natural settings that are holistic or comprehensive, complex, and detailed. This study uses an induction approach and aims to construct theoretical constructions through disclosure of facts. (Sukiati.2016)

Researchers in this study sought to describe the phenomena of the Islamic leadership style used at Ismart, therefore researchers used qualitative phenomenological research methods. Littlejohn in Engkus Kuswarno said that phenomenology is to make real-life experiences as basic data from reality without imposing a category of researchers.

Qualitative research methods often use in-depth analysis techniques, which are to examine problems in cases. The qualitative paradigm views that the nature of a problem will be different from the nature of other problems (Engkus.2006). The purpose of qualitative is not a generalization but an in-depth understanding of a problem. Qualitative research serves to provide a substantive category of the problem being studied. (Sukiati.2016)

### 1.1. *Population and Sample*

The population is a generalization area consisting of: objects/subjects that have a certain quantity and characteristics determined by the researcher for the study and then draw conclusions<sup>28</sup>. Even one person can be used as a population, because that one person has characteristics, such as speaking style, personal discipline, hobbies, ways of getting along, leadership, and so on. The population taken by researchers at this time is some of the organizational actors who work at Ismart Ponorogo this time. All of these populations, of course, are all active and carry out the tasks assigned by their superiors and also participate in activities according to the management functions that have been implemented by this organization. The sample is part of the number and characteristics of the population<sup>29</sup>. If the population is large, and the researcher may not be able to study everything in the population, for example, because of limited funds, limited manpower and time, the researcher can use the sample taken from that population. What is learned from the sample, the conclusions will apply to the population, and the sample taken must be truly representative. The sample selected by researchers at the Ismart Ponorogo supermarket is the first director of the organization, two managerial people, the head of the shop and then three employees of Ismart Ponorogo, so the total samples taken are seven people, of the seven people the researcher will interview as follows:

1. Director Ismart Ponorogo (Mr. Muhammad Fajrul)
2. Two managers (Ms. Noviya and Ms. Tika)
3. Head of the market (Ms. Reta)
4. Three employees (Ms. Ersa, Ms. Elsa, and Ms. Rofi'at)

## **Result and Discussion**

This type of research is qualitative. The main data collection techniques are observation, in-depth interviews, documentation study, and a combination of the three or triangulation. (Sugiyono.2014) It should be pointed out that the data collection technique is using observation, it is necessary to conduct interviews with several employees at Ismart, then collect a documentation study from Ismart Ponorogo.

The indicators that are the points in this discussion are honesty, trustworthiness, sincerity, both in social and wisdom. The writer will design the writing by the question points in the interview that have been presented above to facilitate the grouping of the results of the interviews conducted.

The sequence of questions to be discussed have been determined in conducting the interview is as follows:

1. How do superiors deal with problems that exist in Ismart?

The board of directors in dealing with problems that occur at Ismart is always based on the RSC (Rules Sharia Corporation) which has become an important foundation in the sustainability of all activities that exist at Ismart. The leadership style that exists at Ismart in dealing with a problem that occurs in the organization is to look for the main or core problem. After knowing the core of the problems that occur, deliberations will be held with all members of the organization to get a mutual agreement in solving a problem.

2. How do superiors instill Islamic leadership values in Ismart? Value of trust, sincerity, honesty, social and wisdom (Internal Ismart).

Ismart instill Islamic leadership values by holding weekly study activities which are attended by all members of the Ismart organization aimed at educating morals and ta'dib for all employees. This activity expected to be able to increase the spiritual value for each employee. Good supervisors's behavior can be a good example for all employees. Ismart Instill Islamic leadership values such as always maintaining honesty in every activity in Ismart, by completing all existing tasks to maintain trust as employees and helping each other when someone is experiencing difficulties.

3. How superiors strengthen Ismart's vision, mission, and goals in exercising their leadership in Ismart. (Amanah)

To strengthen the vision, mission, and goals of Ismart in carrying out the leadership (mandate) in it, superiors strive to be a good example for all members of the organization (employees) and also provide directions and lessons through morning briefings for all employees before starting profession. Ensuring all operations run smoothly by the existing SOP (standard operating procedures) and also following the Job Description that has been conveyed to all employee members. And as an example to strengthen Ismart's vision by constantly reminding every employee what Ismart's vision is, which is "from Ummah by Ummah to Ummah".

4. How do superiors handle team members/work who do not comply with the rules and organizational culture based on an Islamic perspective (Amanah)

How to deal with employee members who do not comply with the rules or organizational culture that exist at Ismart by reviewing the perspective in Islam which includes clear laws, and we as Muslims of course have to carry them out. The first step taken in dealing with members who commit violations is by providing warnings. If the warnings given cannot be used as lessons for employees who commit violations, they will be given sanctions such as warning letters and salary deductions. In the next step, if the employee is still repeating the mistake, a layoff will be carried out (termination of employment) in the hope that it can become a comparison glass for other employees.

5. How do superiors ensure that each leadership process is carried out by Islamic values and Sharia? (Wisdom)

Supervisors always ensuring that every leadership process in Ismart is following the values and teachings that exist in Islam, also reviewing all activities that are running in Ismart so that they are far from things that are prohibited by Islam such as usury, zolim, and so on. Superiors continuing to adhere the vision and mission and goals set by Ismart. Analyzing and evaluating all activities undertaken in running Ismart, it is easier to find out whether there are activities that deviate from Islamic values and teachings.

6. How do superiors motivate so that employees can work sincerely? (Social) Supervisors always motivating employee members to work appropriately (itqan) in Ismart by always providing education to all employees that we as humans and Muslims work not only to get money or wages but also to seek the value of blessings for what we do. Supervisors always holding on reviews every week is one form of motivating all employee members at Ismart through encouragement given by superiors through positive words that offend the people around them who should be proud of making employees more serious in doing their work.

7. How can the boss get the trust of all members of the organization that is on Ismart. (Honesty)

Leader creating trust between superiors and employees at Ismart, both parties must uphold honesty in the work environment. Bosses must be a good example so that employees can imitate their behavior so that they can implement it in their daily lives. Leader achieving this effort supported by transparency in every activity in Ismart to Maintain the honesty of each organizational actor to generate trust between superiors and employees.

8. How do superiors account for leadership in an organization? (Amanah)

Supervisors at Ismart have to be accountable for his leadership by doing a well-written report, there is transparency so that nothing is not known by the employees. That way employees can find out how leadership is in Ismart so that unwanted presumptions do not occur. The most important thing is to do all the work following the SOP and Job Description.

9. How is the implementation of an integrated leadership strategy from the pillars of Islam, pillars of faith, Quranic values, and the values of blessings to form the characteristics of an ideal leader? (Sincere)

Strategies to implement integrated leadership from the pillars of Islam, pillars of faith, Quranic values, and blessing values to form the characteristics of an ideal leader, starting with teaching and Islamic law such as, for all male employees, it is mandatory to fulfill them pray in congregation and all Ismart employees must dress neatly and close their genitals. Islamic Leadership Characteristics is necessary to remember that to form an ideal Islamic leader, it starts with small things in everyday life so that they are accustomed and apply them in doing all work.

10. What leadership style should be maintained at Ismart in the future and how to deal with changes that occur and those that will occur? (Sincerity, Wisdom, good in socializing)

The great leader create leader, the existence of regeneration, the leadership that is maintained must be following the teachings and values that exist in Islam. The way to instill the value of sincerity, Ismart employees are always reminded that their work is not only to look for material but to seek the blessed side of what is done. It is expected that the employees can work more seriously and do everything lillahi ta'ala. Leaders have to deal with changes that will occur by adding knowledge and also qualified insight to be ready to face all the possibilities that will occur in the future.

11. Indicators of Islamic leadership style that must be owned in the organization?

Indicators of leadership style that must be owned in Ismart organizations such as honesty, trustworthiness, sincerity in work, good social, wise, etc. Leaders account each and every decision making is no less important. In this case in Ismart, there is an RSC (Rules Sharia Corporation) which must be reviewed and become a benchmark in every activity in Ismart.

12. Confirming Ismart's leadership style by the Islamic leadership style.

Researcher concluding after conducting interviews with several sources at Ismart, researcher can confirm that the leadership style at Ismart is following the Islamic leadership style. Holding of weekly routine studies that are held for all employees to increase knowledge and spiritual insight for all existing organizational actors. Member of organizational in Ismart always uphold the values and teachings of the Islamic religion.

### **Conclusion**

Based on the answers to the results of interviews conducted by the author at Ismart Ponorogo about the Islamic Leadership Style that is applied in carrying out all the

activities in it, explaining that in running an organization that is at Ismart, superiors always adhere to the

RSC method (Rules Syari'ah Corporation). This is where all the rules and policies contained therein are referred back to the principles of Islamic values and teachings.

There is a way to instill the values and teachings of Islamic syari'ah for all members/employees of the Ismart organization, by holding regular weekly studies aimed at adding insight and increasing spiritual value for all members of the organization at Ismart Ponorogo.

Based on the results of the research conducted, the authors can conclude:

1. In dealing with problems that occur at Ismart, the board of directors is always based on the RSC (Syari'ah Corporation Rules) which has become an important foundation in the sustainability of all activities that exist at Ismart. The leadership style that exists at Ismart in dealing with a problem that occurs in the organization is to look for the main or core problem. After knowing the core of the problems that occur, deliberations will be held with all members of the organization to get a mutual agreement in solving a problem.
2. To strengthen the vision, mission, and goals of Ismart in carrying out the leadership (mandate) in it, superiors strive to be a good example for all members of the organization (employees) and also provide directions and lessons through morning briefings for all employees before starting profession. Ensuring all operations run smoothly by the existing SOP (standard operating procedures) and also the Job Description that has been conveyed to all employee members. And as an example to strengthen Ismart's vision by constantly reminding every employee what Ismart's vision is, which is "from Ummah, by Ummah, to Ummah".
3. To ensure that every leadership process in Ismart is following the values and teachings that exist in Islam. By reviewing all activities that are running in Ismart so that they are far from things that are prohibited by Islam such as usury, zolim, and so on. And by continuing to adhere to the vision and mission and goals set by Ismart. By analyzing and evaluating all activities undertaken in running Ismart, it is easier to find out whether there are activities that deviate from Islamic values and teachings.
4. With the existence of regeneration, the leadership that is maintained must be following the teachings and values that exist in Islam. In instilling the value of sincerity, Ismart employees are always reminded that their work is not only to look for material but to seek the blessed side of what is done. It is expected that the employees can work more seriously and do everything through ta'ala. To deal with changes that occur and those that will occur by adding knowledge and also qualified insight to be ready to face all the possibilities that will occur in the future.

### **Suggestion**

Regarding Ismart Ponorogo of the Islamic Leadership Style, the writer suggests several things to pay more attention: Researchers who will research in the same field, if you are going to use this thesis as a reference, expected to use quantitative method. Because it does not close the possibility still exists of statements that are changing or less suitable.

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Article

# ANALYSIS OF THE INFLUENCE OF BRAND EQUITY, TRUST, AND FACILITIES ON CONSUMER DECISION-MAKING (CASE STUDY ON TOUR & TRAVEL SERVICES HAJJ UMRAH ASBIHUNU PONOROGO)

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**Abstract:** This research aims to test the influence of brand equity and trust, against the decision of the consumer in using the services of 'Umrah Hajj travel tour & ASBIHU NU Ponorogo. This type of research is strongitative by using a questionnaire, and techniques. Data was obtained through surveys to the 128 respondents i.e. consumers who have been using the services of the travel and tour & measured using the Likert scale. Sampling using a probability sampling technique with simple random sampling. The analysis tool used is the Statistical product service solution (SPSS), by conducts validity and reliability tests as well as classic assumption tests and multiple linear assumption tests. The results showed that the variable dimensions of brand awareness and perceived quality do not affect positively and significantly to consumer decision-making in using the services of the travel Hajj Umrah tour & ASBIHUNU Ponorogo whereas the variables brand loyalty, brand association, trust, and the facility are positive and influential variable significantly to consumer decision-making in using the services of the travel Hajj umrah tour & ASBIHUNU Ponorogo. The suggestions that can be submitted about the results of this research are as follows. (1) services of tour travel Hajj Umrah & ASBIHUNU Ponorogo should always improve or maintain an influential factor towards positive decisions the consumer in using the services of a tour travel Hajj Umrah & ASBIHUNU Ponorogo, as loyalty of ASBIHUNU consumers, ease of product consumers in the given Service ASBIHUNU Ponorogo, leisure facilities when used, as well as consumer confidence against the service ASBIHUNU, Ponorogo. (2) as well as evaluate and pay more attention to factors which do not affect the consumer's decision against positive pengabihan i.e. knowledge about consumer ASBIHUNU Ponorogo, description and the generalization of quality Services ASBIHUNU Ponorogo, as well as convenience consumers towards services ASBIHUNU Ponorogo.

**Keywords:** brand equity, brand awareness, perceived quality, brand loyalty, trust and the facility

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## Introduction

Business development in Indonesia is increasingly leading to progress and independence. This is evidenced by the progress of business in the fields of services, manufacturing, and business in the field of trade. This can be seen from the large number of businesses or businesses built by the Indonesian people today. One business that is developing rapidly is a business in the service sector. A service business is an action or activity in providing direct services to consumers in various forms of service and does not result in the transfer of ownership (Rialdy. Novien; 2017). Service businesses include transportation services,

educational services, financial services, training services, and various other forms of services. One business that is currently developing is a business in the transportation sector. The transportation business is a service to delivers consumers to the desired place or object. In Indonesia, the transportation business is increasing due to the high demand of the community for these services and is supported by the existence of sophisticated technology. This development also occurred in one of the transportation businesses, namely hajj-umrah tour and travel.

The large number of Hajj Umrah tour and travel transportation services in Indonesia makes competition more competitive. From the data of [kemenag.go.id](http://kemenag.go.id), there are 1014 bureaus as organizers of Umrah tour & travel services in Indonesia (kemenag; 2018) and 323 Hajj organizer services in Indonesia (Husni. Anggoro; 2013). The increasing number of service providers indicates that the role of hajj and umrah travel agencies is very important for consumers who will perform hajj or umrah. This is because Hajj is the fifth pillar of Islam for Muslims around the world and Umrah is a sunnah worship. Especially in Indonesia, the percentage of Muslims reaches up to 87.21% or 207,176.16 of Indonesia's population of 237,641,326 (kemenag; 2016).

Seeing the high interest and number of Indonesians from year to year to carry out the Hajj or Umrah pilgrimage, of course, requires hajj and Umrah manasik training and transportation services that can deliver consumers to their destination, namely Baitullah safely and comfortably, so that consumers need a process of selecting reliable and official Hajj and Umrah tour and travel services with an operational permit from the Ministry of Religion (KEMENAG) of the Republic of Indonesia.

In East Java, precisely Ponorogo City, there is one of the Hajj and Umrah tour and travel services called the Association of Hajj and Umrah Development Nu (ASBIHUNU) which is located on Jl. KH. Ahmad Dahlan No. 60 (PCNU Office) Ponorogo. ASBIHUNU tour and travel is a service formed by NU clerics and managed by members of Nahdotul Ulama (NU) Ponorogo ASBIHUNU which was established in 2012. ASBIHUNU provides tour & travel services as well as training and guidance in carrying out hajj-umrah before performing the worship so that prospective pilgrims gain knowledge and education in carrying out the worship. In its operations, ASBIHUNU tour & travel services have business legality in the form of a letter. No.432 of 2016 so that it is official to carry out both Hajj and Umrah guidance services and also Hajih-Umrah tour & travel services to the destination, ASBIHUNU Ponorogo provides guidance and training in manasic theoretically and operated correctly according to Sharia law by the Ahlussunnah Wa Jamaah understanding and by the regulations for organizing Hajj and Umrah by government of the Republic of Indonesia. So that this can form a trust for prospective consumers/pilgrims who will use the ASBIHUNU service.

From the existing data from 2012 to 2018 ASBIHUNU has been operating for 8 years and has graduated 21 batches which recorded 853 consumers from various regions including Ponorogo, Madiun, and others who have used ASBIHUNU Ponorogo's Hajj Umrah tour & travel services, this is proof that ASBIHUNU Ponorogo is in demand by the public. With the existence of managers trainers and supervisors from NU board members, it indirectly forms a strong brand because it is managed under the auspices of Nahdotul Ulama (NU), so this can form brand equity in the minds of the public in general, especially the people of the city of Ponorogo, the majority of whom adhere to the Nahdotul Ulama (NU) understanding. Brand equity is a set of brand assets and liabilities associated with a brand, name, or symbol, which can add or reduce the value provided by a product or service, both to the company and to customers (Muhammad & Abdurachman. E; 2019). Brand equity is a value that describes the strength of a brand and how well-known a brand is among consumers. In addition, ASBIHUNU also provides maximum service to consumers or pilgrims with various facilities. Facilities are efforts provided by ASBIHUNU to attract attention and provide satisfaction to its consumers, including ASBIHUNU providing facilities in the form of assisting in the Hajj registration process, various information related to the Hajj through DEPAG (Department of Religion) actively, as well as providing Hajj manasik guidance material, Hajj Umrah travel module guides and all

equipment needed by Umrah pilgrims and also providing facilities in the form of a Muthawif guide when performing Hajj and Umrah in the holy land. So that these facilities can become an attraction for consumers / prospective pilgrims to choose to use ASBIHUNU Ponorogo services.

Based on the above background, the researcher is interested in conducting research with the title "Analysis of the Effect of Brand Equity, Trust and Service Facilities on Consumer Decision Making (Case Study on Hajj and Umrah Services ASBIHUNU Ponorogo).

## Literature Review

### 1. Brand Equity

#### a. Brand

A product of goods or services has a brand as an identifier and comparator of other similar products. The meaning of the brand according to the American Marketing Association followed by Kotler in his book is a component consisting of terms, signs, symbols, and designs or a combination of all these components. It aims to recognize or identify the goods and services of a seller or a group of sellers, which distinguishes the goods and services from other products (Adam. M; 2015).

#### b. Brand Equity

According to Simamora in his book, what is meant by brand equity is the added value that exists in a product or the value given to a product. Brand equity is formed from various factors, among others, namely: quality, function of a product, its benefits, and so on, so that it can form and provide an equity or strength to the goods and services of a company. Brand equity can provide benefits to consumers in recognizing a product (Simamora. B & Aura. B; 2002).

Another definition of brand equity is everything related or related to a set of brand assets and liabilities for a brand, name, and symbol that will be able to add or reduce the value provided by goods or services to the company or customers (Aaker. D ; 2004) . If there is a change in the name or symbol of the brand, it will cause changes and even loss of assets owned by the brand. Brand equity itself is the scope of the overall strength of an existing brand and will provide value to the company that makes the product. During the process of making purchasing decisions on products, brand equity plays a very important role. Customers or consumers will tend to buy brands that are familiar in their environment because these consumers will feel confident in something that is known, and comfortable when using the product and think that the brand is known to many consumers to be reliable and its quality can be trusted (Fayrene. C & Chai Lee. G; 2011). The benefits that brand equity can provide include (Simamora; tt)

- 1) Brand equity helps a consumer interpret, process, and store large amounts of information about specific products and brands.
- 2) Brand equity will give consumers confidence in making product purchasing decisions, both because of experience in using and closeness to the brand and its various characteristics.
- 3) Perceived quality and brand association can reinforce consumer decisions with the experience of using them.

According to Aaker in Adam, brand equity has dimensions, among others (Adam. M; tt):

#### 1) Brand Awareness

Brand awareness is the ability of a prospective buyer to recognize or recall that a brand is part of a certain category (Aaker. D; 1991). Brand awareness will measure how many consumers in the market can recognize or remember the existence of a company's brand of goods or services in a particular category, the more aware consumers are of a brand of goods or services, the easier it is to make purchasing decisions for these products.

Everything that causes consumers to observe, remember, and pay attention to the brand can increase brand awareness.

Another definition of brand awareness is the ability and ability of a potential consumer to recognize or recall that a product brand is part of a particular product category. Indicators of brand awareness include (Aaker. D; 1996):

- a) The ability to recognize the brand (Recognition),
- b) The ability to recall and recognize variant models (To Recall),
- c) Always thinking about the brand (To Dominant)., and
- d) The brand becomes the leader of the various brands that exist in one's memory/mind (Top Up Mind).

## 2) Brand loyalty

Loyalty will refer more to the form of consumer behavior in deciding to make purchases continuously. To goods or services from a selected company (Eta M. Sangadji & Sophia; 2013). Brand loyalty is a tool to measure the extent to which consumers show a positive attitude towards a brand of goods and services, commit to a particular brand of goods and services, and intend to continue buying them in the future (John C. Mowen & Michael. M; 2002). Another definition of brand loyalty is a measure of a consumer's attachment to a brand. This reflects how a customer might switch to another brand if the brand used experiences price changes or other product elements. It can be concluded that someone can be said to be loyal when the consumer is committed to a particular brand and makes repeat purchases because of positive feelings about the brand and feels that his needs are met. Indicators of brand loyalty include (David Aaker; tt):

- a) Remain loyal to one product,
- b) Recommend the brand to other consumers, and
- c) Return to using the product on another occasion.

## 3) Perceived quality

Perceived quality is the customer's assessment of the overall quality or excellence of a product (Fandy Tjipyono; 2005). Consumer assessment of the product will describe the overall quality of the product and can influence consumer purchasing decisions. Another definition of perceived quality is the customer's perception of the quality or superiority of a product or service that is the same as what he expects. Indicators of perceived quality include:

- a) Product quality,
- b) Product comfort level,
- c) Product superiority compared to other products

While other indicators that explain the assessment of perceived quality Musafat in Sweeney, states several indicators of perceived quality as follows (Musapat, Mitra & Armia, Saed; 2017):

- a) has consistent quality (consistent quality),
- b) Is well made (the product is good),
- c) Has an acceptable standard of quality (meets the specified quality standards),
- d) Rarely does product defects occur, and
- e) Would perform consistently (consistent performance).

## 4) Brand association

Associations are attributes that already exist in the brand and are related to memories of a brand will be even greater if consumers have many experiences related to the brand of goods and services (Adam; tt). Brand associations reflect the bonds of consumers between brands and key product attributes, such as logos, slogans, or well-known personalities (Grewal Michael & Levy Dhruv ;2008). Another definition of brand association is everything related to memories about a brand (Adam; tt). It can be concluded that brand associations are ties between consumers and all product attributes associated with their

memories of a brand of goods or services. Indicators of brand association include (Aaker; 1997):

- a) easy-to-remember brand characteristics,
- b) easy-to distinguish from other brands,
- c) easy-to-recognize brands

Other assets such as patents, trade seals, distribution channels, and others.

## 2. Trust.

Trust is the belief in service providers to establish long-term relationships, as well as the willingness of partners to establish long-term relationships and produce positive work (A. Budi; 2014). Another definition of consumer trust is all the knowledge that a consumer has about objects, attributes, and benefits that cause confidence in an organization or company (Sunarto; 2006). There are indicators of trust indicators, among others, namely (Jasfar F; 2009):

- a) Perception of Integrity is the consumer's perception that the company runs and follows principles that are acceptable to consumers. Among other things, such as keeping promises, and behaving ethically and honestly.
- b) Perceived benevolence is an action that puts the public interest ahead of personal interests and is based on high partnership trust.
- c) Perceived competence is the perception of knowledge, the ability to solve problems, and the ability to fulfill their needs and requirements.

The indicators of customer trust according to (Ramadania in Pahlevi) are as follows (R. Pahlevi; 2014):

- a) the reputation that the product or service has,
- b) safety and comfort in using the product or service, and
- c) the benefits that exist in the product or service.

## 3. Facilities

Facilities are all forms of physical equipment provided by the seller or service provider to support consumer convenience (Kotler Philip; 2013). In addition, facilities are all forms of things that are deliberately made or provided by service providers for use or to be enjoyed by consumers with the hope of being able to provide maximum satisfaction to consumers when using them. Meanwhile, another understanding of facilities is all forms of physical evidence of services (Yazid; 2005). Physical evidence here is all physical aspects that are deliberately created and made by humans for consumers, facilities can be in the form of tools, objects, equipment, money, or workplace space.

The facility essentially functions as a service companion that is deliberately offered to consumers in the hope of influencing consumers. The existence of good facilities can lead to positive things and a high level of decision in consumers so that facilities can encourage consumers to relate and make continuous purchases of goods or services of a company. There are indicators of facility indicators, among others (Fandy Tjiptono; 2006):

- a) Facility conditions,
- b) Completeness,
- c) Facility display
- d) Use of technology, and
- e) cleanliness.

While the facility indicators according to Tjiptono, there are six facility indicators, namely (Fandy Tjiptono; 2014):

- a) Spatial considerations/planning,
- b) Room planning,
- c) Equipment/furniture,
- d) Lighting and color,
- e) Messages conveyed graphically, and

f) Supporting elements.

#### 4. Hypothesis

**H1: There is a positive and significant influence between Brand awareness (X1) has a positive effect on consumer decisions (Y).**

**H2: There is a positive and significant influence between Brand loyalty (X2) on consumer decisions (Y).**

**H3: There is a positive and significant influence between Perceived quality (X3) on consumer decisions (Y).**

**H4: There is a positive and significant influence between Brand association (X4) on consumer decisions (Y).**

**H5: There is a positive and significant influence between trust (X5) on consumer decisions (Y).**

**H6: There is a positive and significant influence between facilities (X6) that have a positive effect on consumer decisions (Y).**

#### Methods

Samples will be taken using probability sampling techniques with simple random sampling techniques, where the sampling of sample members from the population is carried out with random criteria without any exceptions to potential respondents, namely pilgrims or Umrah pilgrims who have used ASBIHUNU Ponorogo tour & travel services (Sugiyono; 2014). The definition of a sample is part of the number and characteristics possessed by the population. Sampling can be said to be good if two conditions are met, namely representative and adequate (Sugiyono; 2014).

In this study, the sample is consumers who use the services of the ASBIHUNU Ponorogo Umrah Hajj tour & travel. The total population of prospective pilgrims who have used the services of the ASBIHUNU Ponorogo Umrah Hajj tour & travel service obtained from the ASBIHUNU Bureau totals 853.

People (Jama'ah Hajj Umrah 21 Force), so the number of samples determined was 128 respondents. This is based on Arikunto's opinion which states that if the population is more than 100 people, it is taken up to 5%, 10%, or 20%, 30% of the total population (Suharsimi Arikunto; 2010).

Tolerable error rate (determined at 5%) In this study, the answers were given a score with a certain scale. The measurement scale is an agreement that is used as a reference to support the short length of the interval in the measuring instrument so that the measuring instrument when used in measurement will produce quantitative data (Sugiyono, 2014). The questions in the closed questionnaire were made using a Likert scale of 1-5 to obtain interval data.

Quantitative analysis is a method of analysis with numbers that can be calculated or measured. This quantitative analysis is intended to estimate the quantitative effect of changes in one or several other events using statistical analysis tools. The SPSS (Statistical Package for Social Science) for Windows 16.0 analysis program was used to test the hypothesis that has been stated.

#### Results And Discussion

From multiple linear regression analysis, the regression coefficient, t value, and significance level are shown in Table 1. (1) Brand awareness variable (X1) has a negative regression coefficient direction which indicates a negative influence on consumer decisions (Y) with a regression coefficient value of -0.011. (2) The Brand loyalty variable (X2) has a positive regression coefficient direction which indicates a positive influence on consumer decisions (Y) with a regression coefficient value of 0.615. (3) Perceived quality variable (X3) has a negative regression coefficient direction which indicates a negative influence on con-

sumer decisions (Y) with a regression coefficient value of -0.245. (4) Brand association variable (X4) has a positive regression coefficient direction which indicates a positive influence on consumer decisions (Y) with a regression coefficient value of 0.382. (5) The Trust variable (X5) has a positive regression coefficient direction which indicates a positive influence on consumer decisions (Y) with a regression coefficient value of 0.688. (6) The Facility variable (X6) has a positive regression coefficient direction which indicates a positive influence on consumer decisions (Y) with a regression coefficient value of 0.437.

Table 1. Multiple Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2.545	2.731		-0.932	0.353
Brand Awerenes_X1	-0.011	.201	-0.005	-0.056	0.955
Brand Loyalty_X2	0.615	.218	0.298	2.827	0.005
Perceived Quality_X3	-0.245	.259	-0.108	-0.947	0.345
Brand Association_X4	0.382	.182	0.173	2.093	0.038
Kepercayaan_X5	0.688	.225	0.292	3.057	0.003
Fasilitas_X6	0.437	.161	0.222	2.721	0.007

The F test is used to test whether all the independent variables included in the model have a joint influence on the dependent variable. Based on the results of the ANOVA test or F test in Table 2, the Fcount value is 12.644 with a probability of 0.000, because the probability is much smaller than 0.05, the regression model can be used to predict purchasing decisions (Y) or it is said that the variables X1, X2, X3, X4, X5, X6 together affect variable Y.

Table 2. F test ANOVA

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	556.425	6	92.737	12.644	.000 <sup>a</sup>
	Residual	887.450	121	7.334		
	Total	1443.875	127			

The t-test, which is a test to determine the significance of the influence of independent variables (brand awareness, brand loyalty, perceived quality, brand association, trust, and facilities) partially or individually explains the dependent variable (purchase decision). The results of the t-test analysis are shown in Table 3, as follows (1) the tcount value on the brand awareness variable (X1) is -0.932 with a significance level of 0.955. Because  $-0.056 \leq t$  table 1.978 and  $0.955 \geq 0.05$ , H0 is accepted and Ha is rejected, the brand awareness variable has a negative and insignificant effect on purchasing decisions. (2) The t-count value on the brand loyalty variable (X2) is 2.827 with a significance level of 0.005. Because t count  $2.827 \geq t$  table 1.978 and  $0.005 < 0.05$  then H0 is rejected and Ha is accepted, the brand loyalty variable has a positive and significant effect on purchasing decisions. (3) The t-count value on the perceived quality (X3) variable is -0.947 with a significance level of  $0.005 < 0.05$ , so H0 is rejected and Ha is accepted. 0.345. Because t count  $-0.947 \leq t$  table

1.978 and  $0.345 \geq 0.05$ ,  $H_0$  is accepted and  $H_a$  is rejected, the perceived quality variable has a positive and significant effect on purchasing decisions. (4) the t-count value on the brand association variable (X4) is 2.093 with a significance level of 0.038. Because t count  $2.093 \geq t$  table 1.978 and  $0.038 < 0.05$ ,  $H_0$  is rejected and  $H_a$  is accepted, the brand association variable has a positive and significant effect on purchasing decisions. (5) The t-count value on the trust variable (X5) is 3.057 with a significance level of 0.003. Because t count  $3.057 \geq t$  table 1.978 and  $0.003 < 0.05$ ,  $H_0$  is rejected and  $H_a$  is accepted, the perceived quality variable has a positive and significant effect on purchasing decisions. (6) The t-count value on the Facility variable (X6) is 2.721 with a significance level of 0.007. Because t count  $2.721 \geq t$  table 1.978 and  $0.007 < 0.05$  then  $H_0$  is rejected and  $H_a$  is accepted, the brand association variable has a positive and significant effect on purchasing decisions.

Table 3. Ftest Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2.545	2.731		-0.932	0.353
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Perceived Quality_X3	-0.245	.259	-0.108	-0.947	0.345
Brand Association_X4	0.382	.182	0.173	2.093	0.038
Trust_X5	0.688	.225	0.292	3.057	0.003
Facility_X6	0.437	.161	0.222	2.721	0.007

Discussion of each hypothesis, namely:

### 1. The Effect of Brand Awareness on Decision-Making

Based on the results of the data analysis above, it is evident that there is no positive and significant influence between brand awareness variables on decision-making. Brand awareness is the ability of a prospective buyer to recognize or recall that a brand is part of a certain category owned by the company, this shows that consumers do not know & know ASBIHUNU Ponorogo deeply, and have not been able to remember the ASBIHUNU Ponorogo brand so that ASBIHUNU Ponorogo services cannot be attached to the memory/mind of consumers.

The results of this study are relevant to research (Ravie Rahmadhano, 2014) which states that brand awareness does not have a positive and significant effect on consumer purchasing decisions at Peter Says Denim in Bandung City, because there are not many consumers at PSD who recognize the PSD brand well, do not know PSD products, so the PSD brand is not yet embedded in the degree of consumer memory/mind.

### 2. The Effect of Brand Loyalty on Decision-Making

Based on the results of the data analysis above, it is proven that there is a positive and significant influence on the brand loyalty variable in decision-making. Brand loyalty is a measure of a consumer's attachment to a brand, this shows that consumers are loyal to using ASBIHUNU Ponorogo products, always recommend ASBIHUNU Ponorogo products to family, friends, and others, and will use ASBIHUNU services on other occasions.



The results of this study are relevant to research (Naeem Akhtar, et al, 2016) which states that brand loyalty has a positive and significant effect on consumer purchasing decisions on skincare products. this is because consumers have loyalty to skin care products, always recommend skincare products to others, and consumers are easy to recognize skin-care brands.

### **3. The Effect of Perceived Quality on Decision-Making**

Based on the results of the data analysis above, it is evident that there is no positive and significant influence on the perceived quality variable on consumer decision-making in using ASBIHUNU Ponorogo Hajj Umrah tour & travel services. Perceived quality is the customer's assessment of the overall quality or superiority of a product, this shows that consumers do not yet have a view or description of the product quality, and the convenience provided by ASBIHUNU Ponorogo.

The results of this study are in line with research (Orisnawan Firmanullah, 2016) which states in his research that brand awareness, brand association, and brand loyalty have a positive effect but the perceived quality has a negative and insignificant effect on purchasing decisions for Apple smartphones in Surabaya). this is because consumers in Surabaya do not have a definite view or picture of apple smartphone products and there are still many consumers who do not prioritize quality in using smartphones.

### **4. The Effect of Brand Association on Decision-Making**

Based on the results of the data analysis above, it is proven that there is a positive and significant influence on the brand association variable on consumer decision-making. Brand association is a bond between consumers and all product attributes related to their memories of a brand of goods or services ASBIHUNU Ponorogo, this shows that consumers can remember the characteristics of the ASBIHUNU Ponorogo service brand, consumers can easily distinguish the services of the ASBIHUNU Ponorogo service brand from other service brands, and the ASBIHUNU Ponorogo service brand is easily recognized by consumers.

The results of this study are relevant to research (Arif Fadhilah, 2015) which states that brand association has a positive and significant effect on purchasing decisions for Yamaha V-Ixion motorbikes. Because consumers already recognize the characteristics of Yamaha v-ixion motorbikes, Yamaha v-ixion motorbikes are different from other motorbikes, Yamaha v-ixion motorbikes are easily recognized by consumers.

### **5. The Effect of Trust on Decision-Making**

Based on the results of the data analysis above, it is proven that there is a positive and significant influence on the trust variable in decision-making. Trust is all the knowledge that a consumer has about objects, attributes, and benefits that cause confidence in ASBIHUNU Ponorogo services, this shows that consumers know the reputation of ASBIHUNU Ponorogo services, feel safe and comfortable when using ASBIHUNU Ponorogo services, besides that ASBIHUNU Ponorogo services provide many benefits to consumers.

The results of this study are in line with research (Makhdaleva Hanura Tajudin, Ade Sofyan Mulazid, 2017) which states that trust has a positive and significant effect on decisions to use Hajj savings products (Mabrur) independent Islamic bank KCP. Sawangan Depok City. Because consumers know the reputation of Bank Syariah KCP. In Sawangan Depok City, consumers feel comfortable and safe when using existing products at Bank Syariah KCP. Sawangan Depok City, and the many benefits that can be obtained when using the services of Bank Syariah KCP. Sawangan Depok City.

### **6. The Effect of Facilities on Decision-Making**

Based on the results of the data analysis above, it is proven that there is a positive and significant influence on facilities on decision-making. Facilities are all forms of things are physical and non-physical equipment provided by ASBIHUNU Ponorogo to support

consumer convenience when using these services, this shows that consumers get good and quality facilities when using ASBIHUNU Ponorogo services, the facilities are complete enough so that they are comfortable when using, and the facilities provided by ASBIHUNU Ponorogo services are in good condition.

The results of this study are relevant to research (Muhammad Taufik Ranchman Ali, 2017) which shows that facilities have a positive effect on consumer decision-making in purchasing a house at PT Bhummi Kartika Griya. Because consumers of PT Bhummi Kartika Griya provide 24-hour security, the availability of mosque facilities, shopping areas, and others.

### Conclusions

In the description and discussion of the previous chapters, the authors put forward conclusions and suggestions that are useful for the company as a consideration for making improvements and which need to be developed for the future progress of the company. The conclusions drawn are as follows:

1. The results of research and data processing show that the brand equity variable (4 dimensions) has the following results:
  - a. Brand awareness (X1) does not have a positive and significant effect on decision making (Y), consumers of ASBIHUNU Ponorogo hajj Umrah tour & travel services, it can be interpreted that  $H_0$  is accepted and  $H_a$  is rejected, in other words, consumers do not yet know ASBIHUNU Ponorogo, and do not know ASBIHUNU Ponorogo.
  - b. Brand loyalty (X2) has a positive and significant effect on decision-making (Y) consumers of Hajj Umrah tour & travel services ASBIHUNU Ponorogo, it means that  $H_0$  is rejected and  $H_a$  is accepted, in other words, consumers have an attachment to ASBUHUNU Ponorogo services.
  - c. Perceived quality (X3) does not have a positive and significant effect on decision-making (Y) of consumers of ASBIHUNU Ponorogo Hajj Umrah tour & travel services, it can be interpreted that  $H_0$  is accepted and  $H_a$  is rejected, in other words, consumers do not have an overall view and description of the quality and excellence of ASBIHUNU Ponorogo services.
  - d. Brand association (X4) has a positive and significant effect on decision-making (Y) of consumers of ASBIHUNU Ponorogo Hajj Umrah tour & travel services, it can be interpreted that  $H_0$  is rejected and  $H_0$  is accepted, in other words, consumers have a strongly bond with ASBIHUNU Ponorogo services regarding their memories of ASBIHUNU Ponorogo services.
2. The results of research and data processing show that the trust variable (X5) has a positive and significant effect on decision-making (Y) of consumers of ASBIHUNU Ponorogo Hajj Umrah tour & travel services, it means that  $H_0$  is rejected and  $H_a$  is accepted, in other words, consumers have confidence in ASBIHUNU Ponorogo services.
3. The results of research and data processing show that the facility variable (X6) has a positive and significant effect on decision-making (Y) of consumers of ASBIHUNU Ponorogo Hajj Umrah tour & travel services, it means that  $H_0$  is rejected and  $H_a$  is accepted, in other words, consumers feel comfortable when using the facilities provided by ASBIHUNU Ponorogo services.

### Suggestion

Based on some of the conclusions above, the suggestions that researchers can give are as follows:

1. Company/Institution

Service companies in the context of this research, namely ASBIHUNU Ponorogo Umrah Hajj Tour & Travel Services, should always improve the factors that influence consumer decision-making (jama'ah) in using ASBIHUNU Ponorogo Umrah Hajj tour & travel services, these factors include brand awareness, brand association, brand loyalty, brand association, trust, and facilities at ASBIHUNU Ponorogo Tour & Travel Services. Travel Hajj Umrah ASBIHUNU Ponorogo, especially on brand awareness and perceived quality which have no influence on consumer decision making (jama'ah) in using ASBIHUNU Ponorogo's Hajj Umrah tour & travel services, and it is hoped that it will further increase and improve brand awareness and perceived quality variables with a strategy of various advantages possessed by ASBIHUNU Ponorogo to form brand awareness and perceived quality.

## 2. Next Researcher

The variables and indicators in this study are universal and non-binding so further research is expected to add more and varied variables and can reveal the truth of the theory about brand awareness variables and perceived quality that influence other objects, and to get diverse research results and be able to develop models in research.

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Article

# THE EFFECT OF PERCEIVED QUALITY, IMAGE AND MOTIVATION ON INTEREST STUDENTS' CHOICE OF ISLAMIC PRIMARY SCHOOL (A CASE STUDY AT MA'ARIF GANDU ELEMENTARY SCHOOL, MLARAK PONOROGO)

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STUDENTS' CHOICE OF ISLAMIC PRIMARY SCHOOL (A CASE STUDY AT MA'ARIF GANDU ELEMENTARY SCHOOL, MLARAK PONOROGO)

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**Abstract:** Education is something that someone must have and get, but the best education is the target of every parent and child in realizing their dreams. Education is a learning process so that students continue to develop abilities and strengths to be able to have a useful level of knowledge. There are many criminal and immoral cases in adolescents such as pregnancy outside marriage, the use of narcotics, promiscuity in adolescents and others due to the lack of religious education given and instilled by an educator or school to their students. This study aims to determine and explain the influence of perceptions of quality, image and motivation in increasing Guardian interest in choosing Islamic elementary schools in madrasah Ibtidaiyah Ma'arif Gandu Mlarak Ponorogo. Interest can be interpreted as a form of desire with the behavior and actions given by consumers in this case is the guardian of the Madrasah Ibtidaiyah Ma'arif. With the existence of different perceptions in each person indicates that they have a good view of the object in this case is Madrasah ibtidaiyah Ma'arif. The population in the study was the Guardian of Madrasah Ibtidaiyah Ma'arif with a sample of 60 respondents. Withdrawal of the sample by means of probability sampling with a simple random sampling technique, data analysis using multiple linear regression. The results showed that Simultaneously: Perception of Quality, Image, Motivation had a positive effect on Guardian Interest Madrasah Ibtidaiyah Ma'arif Gandu Mlarak Ponorogo. And partially (X1) Perception of quality has a negative and insignificant effect on the interest of Guardian Ma'arif Gandu Mlarak Ponorogo Madrasah Ibtidaiyah, with the results obtained a significant value of  $0,247 \geq 0,05$  and a calculated t value of  $1.171 \leq t$  table 2,000, (X2) Image has a positive and significant effect on the interest of Guardian Ma'arif Gandu Mlarak Ponorogo. Madrasah Ibtidaiyah, with the results of the study obtained a significant value of  $0,019 \leq 0,05$  and t count  $2.420 \geq t$  table 2,000 (X3) Motivation has a Positive and Significant influence on the interest of Guardian Madrasah Ibtidaiyah Ma'arif Gandu Mlarak Ponorogo, with the results of the study obtained a significant value of  $0,005 \leq 0,05$  and the t value of  $2.915 \geq t$  table 2,000. Based on the results of the study, the researchers suggested that the relevant institutions further improve the perception of Guardian the of school quality, although sometimes the views of someone with others are different. As well as prioritizing the image and motivation of the institution towards the interest of the Guardian of the Madrasah Ibtidaiyah Ma'arif to be superior brand.

**Keywords:** Perception of quality, Image, Motivation, Madrasah Ibtidaiyah Ma'arif.

## Introduction

Education plays a role in improving the quality of human resources through various formal, non-formal, and informal processes, ranging from early childhood education to higher education. Education has benefits in educating the younger generation, providing knowledge, providing skills, and experience, and delivering the younger generation of Indonesia to be able to face the challenges of the times and develop towards the advancement of world civilisation. The government plays an active role in improving education in Indonesia by providing a programme for young people to have a minimum of 9 years of education, besides that the government also provides school operational assistance (BOS) in the form of financial assistance, textbooks, school building construction, scholarships, and also assistance for the education of underprivileged children. In Law No. 20/2003 on the National Education System, article 1 explains that education is a conscious and planned effort to create a learning atmosphere and learning process so that students continue to develop their abilities and strengths to be able to have a level of religious spiritual knowledge. Personality, self-control, noble character, intelligence, and various skills needed by himself, society, nation and state (President; 2003).

The increase is evident in the number of newly established educational institutions in various regions of Indonesia. However, the increase in the number of educational institutions is not in line with the increase in knowledge, morals and morals of Indonesian citizens. This is evidenced by the number of crimes, murders, thefts, immoral acts, student tauran and drug use and the many cases of pregnancy outside of marriage that occur in the younger generation in Indonesia. This can happen to them because of the lack of religious education so it becomes something that needs to be evaluated by all Indonesian people.

In East Java, precisely the city of Ponorogo, there is one formal educational institution at the primary school level called Madrasah Ibtidaiyah MA'ARIF. This institution is an Islamic elementary school that provides teaching about religious knowledge to all students, such as Aqidah Ahlak, Al-Quran, Hadith, Al-Quran reading and writing education, Tarik Islam, and provides Extra Curricular in the form of a tahfid AlQuran programme for all students. MI Ma'arif Gandu has a programme to graduate its students by providing conditions in the form of the obligation of students to memorise juz 'Amma contained in the Quran juz 30, the obligation to be able to perform all prayers both mandatory prayers and sunnah prayers, daily prayers and so on to be able to become qualified Madrasah Ibtidaiyah graduates. The increase in the number of students indicates that the motivation that exists in Wali murid every year is increasing.

No.	Year	Number of students per year
1	2010	150 people
2	2011	150 people
3	2012	152 people
4	2013	150 people
5	2014	178 people
6	2015	176 people
7	2016	167 people
8	2017	186 people
9	2018	196 people

Perceived Quality is the customer's perception of the quality or superiority of a product or service in terms of its function relative to other products (Bilson; 2001). Image is formed from how the institution or company carries out its operational activities which

have the main foundation in terms of service (Bukhori; 2003). According to Uno (2007), motivation can be interpreted as an internal and external drive in a person which is indicated by the presence of; desire and interest; drive and needs; hopes and ideals; appreciation and respect (Uno; 2007). By looking at the background above, the researcher is interested in conducting research with the title "Analysis of Perceptions of Quality, Image and Motivation Towards Student Guardians' Interest in Choosing an Islamic Primary School"

## Literature Review

### 1. Definition of Interest

Interest according to Hilgard is interest is persisting tendency to pay attention to and enjoy some activity or content. (Interest is a fixed tendency to pay attention to and remember some activities). Activities that interest a person, are noticed continuously accompanied by a sense of pleasure in doing so (Slameto; 2015). Interest according to Noer Rohmah is a feeling of liking and interest in an object and encourages him to do something about it (Rohmah; 2012). According to Abd. Rohman Abror's (1993) interest is a driving force that encourages consumers to get something interesting such as objects, activities, or objects (Abror; 1993).

Interest indicators that exist today consist of 4 kinds among others:

#### a) Interest

Feelings of interest are generally related to the function of knowing, meaning that feelings can arise from observing, responding, imagining, remembering or thinking about something. Usually, a person will be attracted to something that suits their needs or desires.

#### b) Feelings of pleasure

Feelings are usually defined as subjective psychic symptoms that are generally related to familiar symptoms and are experienced in varying degrees of pleasure or displeasure. In general, humans will have a desire or interest preceded by a feeling. The feeling of pleasure is a psychic activity in which the subject appreciates the values of an object.

#### c) Attention

Attention is focusing energy to be directed to an object. Another definition states that attention is a form of awareness in every activity carried out. The more awareness that accompanies an activity the more intensive the attention.

#### d) Engagement

Involvement is an interest that makes someone happy and interested in doing or working on the activities of the object.

### 2. Perceived Quality

Perceived quality according to Durianto (2004: 96) is consumer perceptions of the overall quality or superiority of a product or service related to what consumers expect. (Durianto; 2004) According to Tjiptono, perceived quality is consumers' assessment of the superiority or superiority of the product as a whole (Tjiptono; 2011). According to Simamora, perceived quality is the consumer's perception of the quality or superiority of a product or service in terms of its function relative to other products (Bilson; 2011).

Several experts, namely: (Parasuraman, Zeithaml, and Berry, 1988; Zeithaml et al, 1996) state that five dimensions of service quality are used to understand consumer expectations and perceptions of service quality:

#### a) Reliability

The ability to perform the promised services precisely and reliably.

#### b) Responsiveness

The company's willingness to help customers and provide services quickly.

- c) Assurance  
The knowledge and friendliness of the employees and their ability to inspire trust and confidence.
- d) Empathy  
The requirement to care, to give personal attention to customers.
- e) Tangibles  
Appearance of physical facilities (interior and exterior), equipment, employees, and communication media

### 3. Image

According to Zeithaml, image is "Organizational image as perceptions of an organisation reflected in the associations held in consumer memory" (Adam; 2015). Image is the view given by the public or consumers of a company or product. Kotler has mentioned that buyers/consumers may have different responses to the image of a company or brand (Kotler; 2000). Image is also an impression of good/bad experiences and knowledge that a person or individual has and has experienced of goods or services (Jenkins; 2003).

Components of Building an Image (Soegoto; 2008):

- a) Company identity, including company name, logo, price, promotion, and so on that are easily understood by customers.
- b) Education choices.
- c) Reputation is the consistency of the company/institution towards the behaviour of the organisation both in guaranteeing the services offered and the reliability of the services offered.
- d) Service processes are carried out through leadership, and organisational culture through a variety of services that can either be seen or felt.
- e) The physical environment is a place used in assisting the process of operating and delivering services, namely the shape and size of the building and a secure parking area.
- f) Contact person is related to the interaction between employees and customers with friendly, polite, ethical service and has competent employees.

Several things need to be first analysed in the use of imagery, including:

- a) Trust is a form of research from one party to another to trust each other. Image is built through trust, therefore in assessing or measuring the image, it is necessary to know the extent of trust given by stakeholders in school institutions.
- b) Confidence in the reputation of the school institution
- c) Emotional connection between students and the community
- d) The loyalty of students and the community to the school institution through good service.

### 4. Motivation

Motivation can be interpreted as an internal and external drive within a person which is indicated by the presence of; desire and interest; drives and needs; hopes and ideals; appreciation and respect (Makplus; 2018).

Motivation is the driving force within a person to carry out certain activities, to achieve a certain goal (Herminarto & Sofyan; 2012).

#### 4.1 Motivational Factors

According to Chung and Megginson as quoted by Faustino Cardoso Gomes, actually Motivation consists of 2 kinds of factors (Gomes; 2000):

- a) Individual factors, such as needs, goals, motivation, and ability.
- b) Organisational factors, e.g. Pay or salary, worker safety, fellow workers, supervisors, praise.



#### 4.2 Indicators of learning motivation

The definition of motivation, in this case, is learning motivation and indicators of learning motivation according to Hamzah B Uno (Uno; 2017):

- a) Desire and desire to succeed
- b) The existence of encouragement and needs in learning
- c) The existence of future hopes and aspirations
- d) The existence of rewards in learning
- e) The existence of interesting activities in learning. Research Hypothesis

H1: There is a positive and significant influence between Perceived Quality (X1) on the interest of student guardians in choosing an Islamic primary school at MI Ma'arif Gandu Mlarak Ponorogo (Y)

H2: There is a positive and significant influence between Image (X2) on the interest of student guardians in choosing an Islamic primary school at MI Ma'arif Gandu Mlarak Ponorogo (Y).

H3: There is a positive and significant influence between Motivation (X3) on the interest of student guardians in choosing an Islamic primary school at MI Ma'arif Gandu Mlarak Ponorogo (Y).

#### Methods

Sampling in this study uses probability sampling with a simple random sampling technique, in which the sampling of sample members from the population is carried out with random criteria without any exceptions to potential respondents, namely student guardians in the Ma'arif Gandu Mlarak madrasah ibtidaiyah (Sugiyono; 2014). The definition of a sample is part of the number and characteristics possessed by the population. Sampling can be said to be good if two conditions are met, namely representative and adequate (Sugiyono; 2014).

In this study, the sample was part of the madrasah ibtidaiyah student guardians. Ma'arif Gandu Mlarak Ponorogo. The total population of wali murid at Ma'arif Gandu Mlarak Ponorogo ibtidaiyah madrasah is 196 people (2018-2019 school year), so the number of samples taken is 60 respondents. This is based on Arikunto's opinion which states that if the population is more than 100 people, it is taken between 10-15% or 20-25% or more, so the researcher took a sample of 30% of the total population (Arikunto; 2013).

This study uses a closed questionnaire, namely questions where the answers have been limited by the researcher to close the possibility for respondents to answer at length according to their way of thinking. This is done by distributing questionnaires, where respondents answer questions that have been arranged in the form of choices and scaled questions using a Likert scale (1-5). For scaled questions, each statement contains five answer options, which are rated as follows:

- Score 5 for respondents who answered strongly agree.
- Score 4 for respondents who answered agree. - Score 3 for respondents who answered undecided/sufficient - Score 2 for respondents who answered disagree.
- Score 1 for respondents who answered strongly disagree.

The analysis used in this research is quantitative using numbers with the help of the SPSS (Statistical Product Service Solution) 16.0 program. Data Analysis Technique. For data processing is to use linear regression analysis, in this case, multiple linear regression. Before correlation analysis is carried out, testing of research instruments and data is carried out, namely, validity test, reliability test, and classical assumption test, and then hypothesis testing is carried out.

#### Results and Discussion

The results of this study state that the perceived quality variable (X1) has a negative relationship with the variable wali murid interest in choosing an Islamic primary school (Y). This can be seen from the regression coefficient of 0.119. In addition, perceived quality (X1) has a t count of 1.171 and a significant value of 0.247. Terms of Interest Choosing a hypothesis accepted or rejected is based on the magnitude of the significant value. If the significant value is smaller or equal to 0.05, the hypothesis is accepted. The results of the study obtained a significant value of  $0.247 \geq 0.05$  and a calculated t value of  $1,171 \leq t$  table 2,000. It is concluded that the hypothesis (H1) which reads "Perceived Quality has no positive and significant effect on student interest in choosing MI Ma'arif Gandu Mlarak Ponorogo Elementary School" is rejected. This means that there is no positive and significant influence between the perceived quality variable and interest.

The results of this study state that the Image variable (X2) has a positive relationship with the variable walimurid interest in choosing an Islamic elementary school (Y). This can be seen from the regression coefficient of 0.236. In addition, Image (X2) has a t count of 2.420 and a significant value of 0.019. Terms of Interest Choosing a hypothesis accepted or rejected is based on the magnitude of the significant value. If the significant value is smaller or equal to 0.05, the hypothesis is accepted. The results of the study obtained a significant value of  $0.019 \leq 0.05$  and a calculated t value of  $2.420 \geq t$  table 2.000. It is concluded that the hypothesis (H2) which reads "Image has a positive and significant effect on student interest in choosing MI Ma'arif Gandu Mlarak Ponorogo elementary school" is accepted. This means that there is a positive and significant influence between the motivation variable and interest.

The results of this study state that the Motivation variable (X3) has a positive relationship with the variable of wali murid interest in choosing an Islamic primary school (Y). This can be seen from the regression coefficient of 0.294. In addition, Motivation (X3) has a t count of 2.915 and a significant value of 0.005. Terms of Interest Choosing a hypothesis accepted or rejected is based on the magnitude of the significant value. If the significant value is smaller or equal to 0.05, then the hypothesis is accepted. The results of the study obtained a significant value of  $0.005 \leq 0.05$  and a calculated t value of  $2.915 \geq t$  table 2.000. It is concluded that the hypothesis (H2) which reads "Motivation has a positive and significant effect on student interest in choosing MI Ma'arif Gandu Mlarak Ponorogo Elementary School" is accepted. This means that there is a positive and significant influence between the motivation variable and interest.

#### Table 1. Multiple Regression Test Results

##### Coefficients a

Based on the research results, the following is a description of the discussion of all variables from the research obtained at MI Ma'arif Gandu Mlarak Ponorogo

**Table 1. Multiple Regression Test Results**

Coefficients <sup>a</sup>					
Model	Unstandardised Coefficients		Standardised Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	3.344	1.989	1.681	.098
	Perceived Quality_X1	.119	.102	.162	.247
	Image_X2	.236	.097	.350	.019
	Motivation_X3	.294	.101	.330	.005

**Table 2. ANOVA F test**

ANOVA <sup>b</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	83.910	3	27.970	20.864	.000 <sup>a</sup>
	Residuals	75.074	56	1.341		
	Total	158.983	59			

Based on the research results, the following is a description of the discussion of all variables from the research obtained at MI Ma'arif Gandu Mlarak Ponorogo

1. The Effect of Perceived Quality on Interest

Based on the results of the data analysis above, it is evident that there is no positive and significant influence between perceived quality on interest. Because the sig. value of perceived quality is 0.247 > 0.05. This states that the perceived value of quality harms student interest. Madrasah Ibtidaiyah Ma'arif Gandu Mlarak Ponorogo. Several possibilities can cause the two variables not to be significantly related. First, Walimurid has its views on the perception of good quality and quality at the Ma'arif Gandu Mlarak Ponorogo Madrasah Ibtidaiyah school. Furthermore, the perception of quality is not their first reference for entering and sending their children to school because there are other factors that they are interested in Madrasah Ibtidaiyah Ma'arif Gandu Mlarak Ponorogo.

This statement is supported by the results of research by Arifin and Fachroddji (2015) which found that there is no significant influence between the variable perception of quality on the purchase intention of Achilles tyres in South Jakarta. This is because Wali Murid has different perceptions about the quality of an institution, in this case, MI Ma'arif Gandu Mlarak Ponorogo. So the consideration of interest in choosing is dominated by the image and motivation of each individual. So in this study, the perceived quality variable has no significant effect on interest.

2. Effect of Image on Interest

Based on the results of the data analysis above, it is proven that there is a positive and significant influence between the Image variable on student interest. Because the sig. value of the image is 0.019 < 0.05. This states that the value of Image has a positive effect on student interest in Madrasah Ibtidaiyah Ma'arif Gandu Mlarak Ponorogo.

This statement is relevant to the results of research by Randi (2016), namely that image has a positive and significant effect on buying interest in Texas Chicken fast food at Texas Chicken Pekanbaru consumers. This can be seen from the Texas Chicken Image indicator to innovate products so that consumers will not feel bored, present new accurate information, namely information that has no doubts, is free from errors and is not misleading, reflects and is not misleading so as not to raise questions for the recipient of the information.

### 3. Effect of Motivation on Interest

Based on the results of the data analysis above, it is proven that there is a positive and significant influence between the Motivation variable on interest. Because the sig. value of motivation is  $0.005 < 0.05$ . This states that the value of motivation has a positive effect on student interest.

This statement is relevant to the results of research by Ulfa Nurhayati (2012), namely, Motivation has a positive effect on the interest of accounting students to take part in accounting professional education (PPAk) empirical studies at private universities in Medan. This can be seen from the motivation indicators which are divided into 2 main parts, namely intrinsic and extrinsic indicators, including liking challenging things, and the desire to get along with others. Desire to get practice. Get more knowledge. Getting something useful. High interest. Desire to develop.

### Conclusions

Conclusion. From the results of the research on the study of respondents who are Walimurid Islamic Elementary School MI Ma'arif Gandu Mlarak Ponorogo, and associated with the research objectives and hypotheses, the following conclusions can be drawn: First. Perception of quality partially does not have a positive and significant effect on student interest in choosing MI Ma'arif Gandu Mlarak Ponorogo Islamic Elementary School. Second. Image partially has a positive and significant effect on student interest in choosing MI Ma'arif Gandu Mlarak Ponorogo Islamic Elementary School. Third. Motivation partially has a positive and significant effect on student interest in choosing an Islamic elementary school, MI Ma'arif Gandu Mlarak Ponorogo. Fourth. The image variable has a higher value on the interest of Mi Ma'arif Gandu Mlarak Ponorogo Islamic elementary school students than other variables in this study.

### Suggestion

Based on the results of this study, the researcher makes the following suggestions: First. The institution in the context of this research, namely Madrasah Ibtidaiyah Ma'arif Gandu Mlarak Ponorogo, should always improve the factors that influence the interest of Wali Murid choosing MI Ma'arif school, these factors include, among others, Image and Motivation at MI Ma'arif Gandu Mlarak Ponorogo. Second. What influences wali murid interest, in this case, is not only perceived quality, image and motivation, so to increase the influence of consumers, other variables outside of this study must be considered. Third. Suggestions for further research related to the influence on consumer/student interest in MI Ma'arif Gandu Mlarak Ponorogo Islamic Elementary School are as follows: (a) Research is carried out with the same independent variables, namely perceived quality, image and motivation, but the research is conducted on a different population; (b) Research is carried out on the same population, but using different independent variables, namely by using variables other than perceived quality, image and motivation.

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Article

# IMPLEMENTATION OF ENTERPRISE RISK MANAGEMENT (ERM) IN YAYASAN YATIM MANDIRI SURABAYA

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**Abstract:** Zakat is one of the islamic philanthropy instruments might used to reduce the poverty in a country. Yayasan Yatim Mandiri Surabaya is engaged in the efforts of assisting the orphans and the poor. Like other institutions, Yayasan Yatim Mandiri is also facing a risk while dealing with managing zakat funds. For this reason, this study attempts to analyze the application of risk management with ERM standards in Yayasan Yatim Mandiri. ERM standards discussed are the internal environment of the institution, identification of risk at the institution, measurement and assessment of risk, response to risks that occur, and risk control. This study uses a qualitative approach. The results of this study that the Yayasan Yatim Mandiri has comprehensively implemented risk management. it can be shown that the institution carries out direct supervision and evaluation of risks. this study have identified 24 types of risk identification, such as information system risk, human resource risk, and reputation risk. The study also found that the risk mitigation process is by increasing employee satisfaction and performance, improving information systems management, and increasing the reputation of risk in in society.

**Keywords:** Zakat, Risk, Yayasan Yatim Mandiri, Enterprise Risk Management, Institution.

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## Introduction

Zakat is an alternative tool in eradicating poverty in an area. It could be realized if the distribution of income from muzaki (beneficer) to mustahik (beneficiary) could be managed properly by Amil zakat (zakat institutions) (Ayuniyah, 2017). The poverty alleviation could be done with an optimization process of collecting and distributing zakat, because zakat is an instrument to handle poverty efficiently (Riwanto, 2017). Currently, the poverty is a major problem faced by a country, especially in this country, Indonesia (Beik, 2009).

In 2019 the Puskas BAZNAS has examined the Zakat Mapping Potential Indicator (Indikator Potensi Pemetaan Zakat, IPPZ). IPPZ has mapped 5 potentials with the breakdown. Zakat income reaches the highest potential value until 139.07 trillion Rupiah, then zakat currency reached 58.76 trillion Rupiah, agricultural zakat reached 19.79 trillion Rupiah, zakat livestock reached till 9.51 trillion Rupiah, and zakat companies reached till 6.71 trillion Rupiah. total IPPZ demonstrates that the potential zakat in 2019 in Indonesia reached Rp.233.8 trillion rupiah (Outlook Zakat Indonesia 2020, 2019).

Then, the proportion of zakat funds in the distribution sector has decreased from 2017 to 2018. In 2017 zakat distributed was reached 4.86 trillion Rupiah, and in 2018 it was only 3.88 trillion Rupiah. The distribution of zakat funds in 2018 to 8 asnaf such as faqir

miskin (the poor and the needy) amounted to 63.3%, amil (zakat collector) 11.34%, mual-laf (who converted to Islam) 0.44%, riqob (freeing slaves) 0.04% gharimin (debtors) 0.85%, fi sabilillah (in the path of Allah) 23.08%, and ibnu sabil (Wayfarer) 0.96%. However, zakat funds in 2019 are being distributed in five service sectors, comprising 20% in the education sector, 11% in the da'wa sector, 16% in the health sector, 42% in the economic sector, and 11% in the social sector (Outlook Zakat Indonesia 2020, 2019).

However, many acquisitions of zakat funds, zakat institutions have many challenges. The challenge in zakat institutions on vulnerability management of zakat in Indonesia is sourced from the muzaki, mustahik, and charitable organizations. These barriers include the lack of qualified human resources, understanding fiqih amil inadequate, lack of public awareness for the tithe, low level of technology used, its minimum zakat information system, the mental attitude of the recipients (Zumrotun, 2016). From the many problems faced by zakat institution, it can be concluded that zakat institution has a lot of risks.

In this case, researchers use the Enterprise Risk Management (ERM) reference as an illustration for identification, assessment, and mitigation of the high level of risk faced (Humphrey, 2018). ERM method is an important component in changes in corporate governance, the principles, guidelines, and surrounding standards (Kaplan & Mikes, 2015). Secondly, ERM is part of the overall corporate strategy, due to the development of the scope of risk (Vitolla & Rubino, 2014). Therefore, with the existence of ERM, it is hoped that Yayasan Yatim Mandiri can focus on friction within the institution and outside influences.

Few study that discusses the implementation of ERM in Zakat institution. Among of them, studied by Triyani et al. 2017 showed that the risks faced by BAZNAS are categorized as minor risk (Triyani, Beik, & Baga, 2017). Thus, this study attempts to examine the analysis of risk management based on Enterprise Risk Management (ERM) standards in zakat institution of Yayasan Yatim Mandiri.

## Literature Review

### 1.1. Previous Studies

Research that has been proposed by this researcher. has a relationship with several previous researchers:

- a) In a study on the implementation of ERM in the BAZNAS conducted by Triyani et al. 2017, examines the factors that cause risk. This study uses a mixed methods aproval. This study concluded that the risks faced by BAZNAS currently there were 60 identified risks. These risks can be divided into 3 groups, including 16 fundraising risks, identification of 26 fund management risks, and 18 risk distribution. Besides, identification of risk levels in 4 categories including, there are no negligible levels of risk identification, 13 acceptable risks, 33 undesirable risks identified, and 14 unacceptable risks.
- b) Dyarini and Jamilah 2017. Tried to identify risk management of zakat. For this reason, this research concludes that most muzakki want to know the zakat funds are distributed. Then the distribution of zakat funds should have clear and measurable indicators such as indicators mustahik, poverty levels, efficiency and effectiveness of the distribution of zakat, zakat fund distribution tempo, system services, and others. This study uses a qualitative methodology using data from



questionnaires, interviews with relevant parties, gathering documentation, and literature study (Dyarini & Jamilah, 2017).

- c) Research on enterprise risk management in the Warsaw Capital Market by Jonek-Kowalska 2019. The purpose of this study is to assess the effectiveness of implementing a comprehensive Enterprise Risk Management (ERM) system in companies based on the energy and fuel industry in Poland, with qualitative and quantitative methods. This research toward that all the petroleum and energy industries have implemented an ERM system, and the most important risk is a market risk. Besides, the most effective risk protection in the energy industry is Energa SA and the petroleum industry at the PKN Orlen SA company where both companies will suffer minimal losses and develop good results (Jonek-Kowalska, 2019).

The study discusses the implementation of ERM in companies that are in Tunisia by Mardessi et al. 2018. To measure the level of implementation of ERM in companies that are in Tunisia, this research using quantitative methods. This study concludes that after the revolutionary period all companies in Tunisia were faced with risks such as bankruptcy and stress and employee anxiety. Then related to the business sector following economic, political, social in the country is also low. Therefore, the ERM framework in Tunisia company is less than the integrated and structured, it is due to lack of expertise in the ERM and the lack of awareness of the risks. Furthermore, this study provides results that most companies that have a chief risk officer (CRO) have used an integrated ERM, this is following the positive application of ERM in the presence of a CRO, internal auditors, company size, and type of industry (Mardessi & Arab, 2018).

### 1.2. Zakat.

In terminology zakat has the meaning "someone who issued a portion of the property (muzzaki) with certain conditions to be given to a group of the underprivileged (mustahik) with certain conditions (Beik, 2009). In other words, zakat is an effort and program to eradicate poverty, or an effort to help fellow Muslims when in trouble. In the Qur'an itself the explanation of zakat is very concrete, as is the interpretation of Surah Ar-Rum verse 39:

*"And whatever you give for interest to increase within the wealth of people will not increase with Allah. But what you give in zakat, desiring the countenance of Allah - those are the multipliers"*

From these verses it can be explained that the person who commits his wealth in the way of Allah and he is sincere about what he has said, then Allah will multiply the reward. In Islamic law, the practice of compulsory zakat is done for Muslims. Paying zakat is an obligation for a Muslim as a caliph in the earth. Because Allah gave his fortune to mankind to manage these assets and become wealth that is used to build people (Zakat Core Principles, 2016)

### 1.3. Risk Management

Risk management is the design of procedures and the application of procedures to manage business risk. The function of risk management is to protect a job that is triggered by the development of science and technology. In the business realm, risk must be taken into account because of the many uncertainties in the business (Jonnius & Abdurrahman, 2013). Furthermore, in doing business one must take risks (risk takers) in his work, because the risk is always present in economic activities. It has been present in the general rules of business risk "no risk no return"(Irkhami, 2010) it is mean someone has to take good risks for profit.

### 1.4. Zakat Risk Management

The core of risk management policy is to be able to identify, measure, monitor, and control the course of zakat management activities, with a level of risk that can be measured, integrated, and sustainable. Risk management as a filter or early warning for the management of zakat. The virtues of risk management at amil zakat institutions are: (1). Provider of risk information to regulators and other parties, (2). Ensuring that zakat institutions do not experience opportunity loss is either unacceptable, (3). Minimize the opportunity loss of some uncontrolled risks, (4). Measuring exposure and concentration risks, (5). Ensuring compliance with the sharia in zakat management, particularly in the field of risk mitigation (Pusat Kajian Strategis – Badan Amil Zakat Nasional; dan Departemen Ekonomi dan Keuangan Syariah – Bank Indonesia, 2018).

Zakat institutions have many challenges and risks that come from muzkaki, mustahik and additionally the zakat institution. These obstacles can pose a risk including (Zumrotun, 2016):

- 1) The lack of quality human resources. Work becomes a zakat collector (amil) is not yet the purpose of life or profession of a person, even though graduates of Islamic economics.
- 2) Understanding of jurisprudence amil inadequate. The lack of understanding of the zakat fiqh of the amil is one of the obstacles in the management of zakat. It was due to make jurisprudence was understood only in terms of not only the textual context.
- 3) Lack of public awareness. Awareness of paying zakat for the public is still low. Already embedded in the minds of some Muslims, zakat orders are only required in the month of Ramadan. Even then, it is still limited to the payment of zakat fitrah.
- 4) Low level of technology used. The application of technology in zakat institutions is still very far compared to the application of technology in other financial institutions. It became one of the obstacles inhibiting the progress of the utilization of zakat.
- 5) The information system of zakat. This is one of the main obstacles that cause zakat has not been able to provide significantly the impact on the economy. Zakat institutions that exist today have not been able to have or to develop an integrated information system between amil zakat.

- 6) The mental attitude of the recipients of zakat. The main drawback of the poor as recipients means not only less capital solely in running the business, however more on the mental attitude and readiness of business management in addition to lack of work ethic.

From several points above, we can conclude that zakat institutions have a variety of risks that could threaten the sustainability of the institution.

### **1.5 Enterprise Risk Management (ERM)**

As stated by Lam, Enterprise Risk Management is a comprehensive and integrated framework for managing credit risk, market risk, operational risk, economic capital, and risk transfers to maximize firm value (Lam, 2002). ERM also is a process conducted by the board of directors, managers and other personnel, applied in strategy-setting and across the enterprise. ERM itself is designed to identify potential events and the effect on the institution and manage risk to fit exactly. Thus, is useful to examine a reasonable assurance of the achievement of the institution (Enterprise Risk Management – Integrated Framework Executive Summary, 2004).

Furthermore, the ERM was very quick to say as a general paradigm in enterprise risk management. During these two decades, the company's performance and governance of large companies have increased. Then shareholders as an important influence on developments that reflect corporate scandals that involve corporate decision making (Håkan, 2019).

ERM is a corporate financial analysis tool used to obtain an explanation related to two common risk management issues faced by the company. The board of directors provides a solution to overcome a problem related to agency and asymmetric information on the company by using ERM tools. These theories complement the risk management theory for traditional companies, where this theory focuses on eliminating the effects of divisions that exist outside the company such as taxes, or contractual issues between companies and other market participants.

On this study, researcher used Committee of Sponsoring Organizations of the Treadway Commission (COSO) as framework. That is a risk management reference standards used by the United States COSO ERM: 2004. This standard is used by several non-profit organizations around the world. COSO guides the application of risk management to improve the effectiveness and efficiency of resource use in achieving goals. The core concept of the COSO is any profit institutions, non-profit and government were established to increase the value for stakeholders and role strategies for-profit agencies.

COSO standard rised at 1970 and early 1980, a period when there were many major organizational failures in the United States due to conditions including very high inflation, the resultant high interest rates, and some aggressive corporate accounting and financial reporting approaches (Moeller, 2007). In COSO there are 4 institutional objectives in the management process, namely:

- 1) Strategic objectives, with long-term goals, support and are in line with the vision and mission of the institution
- 2) Operational objectives, effective and efficient use of resources.

- 3) Reporting objectives, the effectiveness of reporting agencies to produce reliable reports, including internal and external reporting.
- 4) The purpose of compliance, compliance with laws and regulations that apply in the institution.

The COSO standard has 8 components such as the internal environment, goal setting, event identification, risk assessment, risk response, control activities, information and communication, and monitoring. Then in COSO also has a standard, regarding the model framework that describes the integration and relationship between ERM components, with institutional objectives such as strategic, operational, reporting, and compliance. The COSO has levels such as a subsidiary, divisions, business units, and entity-level.

ERM is not just a process that periodically, where one component affects only the next component, however the ERM is a multi-directional process, in which almost every component can be influenced and other influences. This, according to statements made by Robert E. Hoyt that combines ERM overall risk management activities into one integrated chart, this combination is useful for decision-making in the relationship between the risk of the entire division, and activities that allow not considered in traditional risk management model (Robert E Hoyt, 2015).



**Figure 2.1. : ERM COSO Framework**

*Source: Triani and Beik (2017)*

Previously has been explained about the 8 components of COSO, the explanation of the 8 components are (Enterprise Risk Management – Integrated Framework Executive Summary , 2004):

- 1) Internal environment that includes the organizational structure, and the base of the institution to see how risk is seen and handled by people who are there at the institute, which addresses risk management philosophy and risk appetite, integrity, and ethical values, and the environment in which they operate.
- 2) Objective Setting, management can identify an event that is potentially on the influence. Risk management should ensure that management has a process to set objectives and that the chosen objectives support and align with the institution's mission and following risk.
- 3) Event identification, identification of internal and external events that may affect the institution's goals, distinguishing between risks and opportunities. Opportunities channeled back to management strategy or goal-setting process.

- 4) Risk assessment. By conducting analyses that consider probabilities and impacts, as a basis for determining how they should be managed. This risk assessment is based on inherent and residual.
- 5) Risk Responses, management chooses risk responses by avoiding, accepting, reducing or sharing risks, developing a series of actions to align risk with risk tolerance and risk appetite.
- 6) Control activities. Policies and procedures created and established to assist and ensure effective risk responses.
- 7) Information and communication. Relevant information is identified, received and communicated in the form of a time frame that allows people to carry out their responsibilities.

Monitoring, overall risk management is monitored, modified and created as needed, monitoring is achieved employing ongoing management activities, separate evaluations, or by doing both.

### **1.6 Implementation of ERM in Zakat institutions**

The implementation of ERM in zakat institutions with profit institutions and other social institutions is very different. Because there are several different criteria and measurement scales for risk identification. Thus, in this study the variables to be studied are a variable modification on COSO ERM. Thus, there is a difference in the COSO ERM zakat institutions with other institutions. Modified ERM COSO provides some structured and complete directions, the use of modification in ERM COSO which is aimed at implementing risk management in zakat institutions appropriately and can be achieved (Pusat Kajian Strategis – Badan Amil Zakat Nasional, 2018).

For this reason, these are 6 COSO ERM variables that will be discussed in this study. Where these variables relate to 4 components of COSO such as event identification, risk assessment, response to risk, and control activities. Furthermore in this study, will discuss the risks within the institution into three sectors. Because according to ZCP the zakat institution has four risk sectors, including:

- 1) Operational Risk,
- 2) Fundraising Risk.
- 3) Distribution Risk.

The urgency of implementing enterprise risk management systems in non-profit and profit institutions is 1). According to Yang et al. (2018) in Rehman (2019) that the application of ERM in a company can create a competitive advantage in the company. Because, with the ERM system companies can earn high profits, especially for developing countries (Amin Ur Rehman, 2019). 2) according to practitioners, observers, and academics that ERM can help increase company value by minimizing losses from revenue and stock prices, reducing capital costs, and increasing capital cost efficiency (Robert E Hoyt, 2015).

## Research Methods

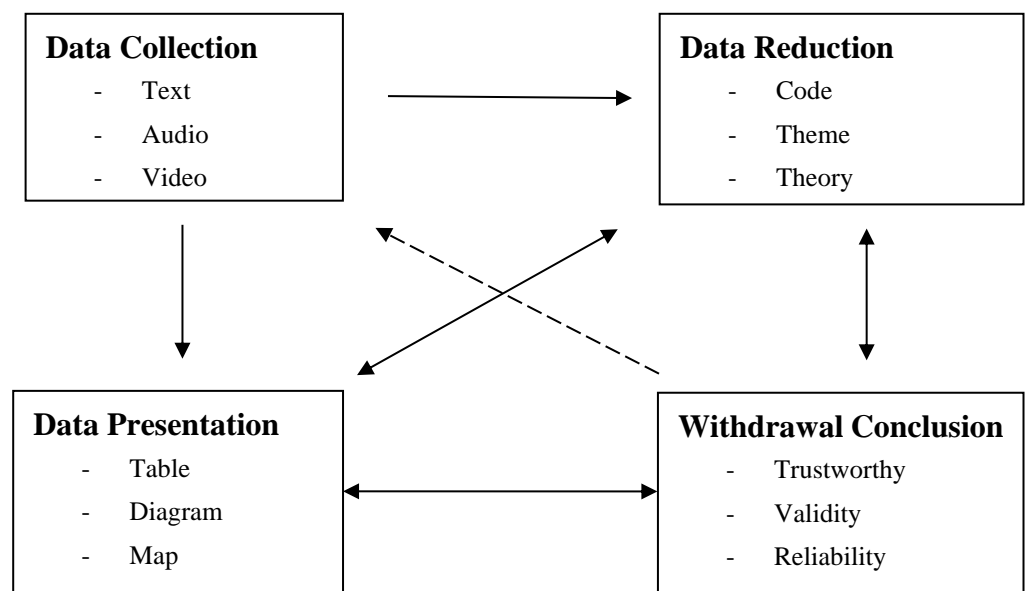
### 2.1. Research Design

This research is field research with qualitative in nature. The Subjects in this study on, the entire board of general managers of Yayasan Yatim Mandiri and the head of the branch Institution. The reason researchers took some of these subjects was that they were already considered to have knowledge, capabilities, and have competence regarding zakat management. This research use conducted direct interviews with several top managers and head of the branch office of Yayasan Yatim Mandiri. This interview uses a semi-structured interview system. Also secondary data from annual reports, documentation and official archives at the Institute for National Zakat (LAZNAS) Yatim Mandiri Surabaya.

### 2.2. The Data Analysis Technique

This research use several steps to present data so that the data is easily understood, therefore the researcher chooses interactive analysis model from Miles and Huberman. According to Miles and Huberman explained that the activity on qualitative data analysis was carried out interactively and lasted continuously until finished so that the data was already saturated (Sugiyono, 2017). The several steps in analyzing data are: data collection, data reduction, data presentation, and withdrawal conclusion.

#### Model Data Analysis Techniques According to Matthew B. Miles and A. Michael Huberman



Sources: Miles and Huberman in Suyanto

## Result And Discussion

In this study, the section tested the ERM in six variables, which variable internal environment, objective setting, event identification, risk assessment, risk response and control activities.

### 3.1 Internal Environment

Yayasan Yatim Mandiri is a National Amil Zakat Institution based on LAZNAS SK: SK. KEMENAG RI No. 185 of 2016. This institution belongs to the people of Indonesia which is engaged in social humanitarian orphans and the poor with funds through Zakat, Infaq, Shodaqoh and Waqf (LAZISWAF) as well as other funds of its lawful and legal, of individuals, groups, and companies. (Yatim Mandiri, 2019)

The Yayasan Yatim Mandiri vision is Being a trusted institution in establishing the independence of orphans and underprivileged. While its mission is to establish the values of independence or underprivileged, Increasing community participation and resource support for the independence of orphans and underprivileged, and Increase the capacity building of organizations.

### 3.2. Objective Setting

In 2019 the Yayasan Yatim Mandiri had 4 targets, the first in the field of Education, the second in the field of Social Assistance, Health and Disasters, the third in the Pemberdayaan Bisa programs, and the fourth in Ramadan and Super Gizi Qurban (SGQ). Also in 2018 the existing programs in this institution are divided into five programs. The program is Education, Empowerment, Health, Ramadan, Social Humanity. Furthermore, there are 1,669,798 beneficiaries of these programs.

### 3.3. Event Identification, Risk Response, Control Activities, and Risk Assessment Yayasan Yatim Mandiri

In this section, the study divide risk into 3 categories operational risk, fundraising risk, and distribution risk:

#### 1. Operational Risk Management

In this part, can be concluded into 3 sections such as operational risk management, HR risk management, and financial risk management. The three sections are mapped in the table below:

In the operational section, the Yayasan Yatim Mandiri has 6 risks identified in operational risk management. The 6 risks identification is a problem in the inconsistency in recording the asset report of the institution, both central and branch institutions. Errors in information systems, errors are caused by information systems that are not integrated and the information system is still slow. Finally, the institution still does not have a specific risk control unit. From the many risks identified, the authors found that there are several risk mitigations by the institution. Mitigation here is a combination of risk response and control activities, while the mitigation includes. The institution periodically calculates the number of assets. Improve information systems by creating internal memos and monitoring information flow. Then in risk control, the institution always reports the risks that occur.

Table 3.1. : Operational Risk Management

NO.	Event Identification	Risk Assessment	Risk Mitigation	
			Risk Response	Control Activities
1	Imbalancing between the amount of stock in the warehouse and the amount in the warehousing report.	This problem often occurs. This risk has a very large impact because it creates invalid data	Doing recalculation and readjustment between the number of goods in the warehouse and the number of items in the record	By controlling every week on warehousing
2	The asset control system at the branch and the headquarter is not optimal	Then this problem often occurs at the institution, and the rent time is long if it has not been fixed. This risk has a large impact, because it makes the report out of sync	By holding coordination meetings and making proper internal memos	The institution have tried to create and improve asset control procedures following Standard Operating Procedures (SOP) of the institution
3	Lack of an integrated information system at the institution	The range of these issues less time a month. The impact of the risk is moderate, because making the information makes the balance unbalanced	Doing audit all branches and headquarter, and finding which one branch and headquarter wrong in the recording	By backing up raw data, and manually checking the wrong reports with Microsoft Excel software
4	The nonexistence of specific units or divisions to handling risk management		The instructions are given by the institution to each division in the form of technical guidelines, implementation guidelines,	The institution does is request a decision from the directors



			and internal memos	
5	There is no system that linked from beginning to end related to risk control	This risk occurs for a long time. The impact is moderate, as required in this control is data	The institution is currently using a reporting and complaints system for problems that occur.	
			Or the organization immediately resolving the problem if the difficult is low	
6	The communication systems in institutions are slow and miscommunication often occurs	The time generated by this risk varies from 3 to 4 months, but this problem depends on the response of the institution in solving the problem. This risk has a major impact because it can lead to errors in the delivery of reports and information	Creating an internal memo to advise on such information, as well as to conform to the branches that have been received and understood.	The institution carries out understanding to the branch head. If the problem is large, then the director will solve it directly The institution conducts an understanding and briefing to the branch head

Source: Primary data process, 2020

Also in the HR term, the institution has four identified risks, among them are. Institutions are still lacking in recruitment and special training per division. A decrease in employee performance, and an employee code of ethics violation. In mitigating these risks the institution take s steps, such as periodically increasing special training, prioritizing the recruitment of male employees, and supervising. Conduct recruitment to students of the institution, and coaching for all employees to minimize violations of the code of ethics.

Table 3.2. : Human Resource Risk Management

NO.	Event Identification	Risk Assessment	Risk Mitigation	
			Risk Response	Control Activities
1	The institutions lacking in recruiting and retaining employees	This range takes only one month and does not take up to one year. The impact resulting from this risk varies depending on the number of problems with employees	The institute is recruiting for the position of a subordinate and promotions	<p>The capacity of human resources at the Yayasan Yatim Mandiri by conducting training.</p> <p>To promoting positions that are suitable for proper selection.</p>
2	Decreasing performance and productivity for employees when they are married	The duration of this problem depends on the readiness of the institution in the face. The impact is moderate because making inhibition of jobs that exist in the division. besides burdening other employees	The institution employs students from MEC, or employs temporary work	The acceptance of male prospective employees is prioritized compared to prospective female employees
3	The institution is still lacking in human resource training, which is currently still conducting human resource training institutions in general terms, and not up to the specialized training that leads	For the planning of this training done early every year. The impact is small in a short time, but can be fatal if in a long time. Because employees need talent improvement	Institution seeking to monitor the training needs requiring in each division	

4	There are still rules that are violated by institution employees, such as violating norms and institutional regulations	Problems code violations that exist in these institutions is extremely rare	Technically, HRD calling and giving penalties according to his mistake	By Islamic Approach like reciting Quran together every morning, and holding lectures by the directors of the institution.
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Source: Primary data process, 2020

The last part is financial, the authors found that there were four identified risks such as errors in recording financial statements, overbudgeting, institutions still using conventional accounts, and there is still overlap in the recording of reports between institutions, LAZNAS, and waqf. In carrying out mitigation, the institution has tried and implemented such as, supervises the recording of financial statements and supervises the use of the budget. Transferring donations from conventional banks to Islamic banks at the end of each year. And now the institution is trying to separate the report into three sectors.

Table 3.3. : Financial Risk Management

NO.	Event Identification	Risk Assessment	Risk Mitigation	
			Risk Response	Control Activities
1	The occurrence of overbudget which makes inefficient use of the budget at the institution	If the subsidized budget comes from a similar budget, the impact is small, but if the subsidized budget comes from another budget, the impact will be large.	The institutions do additional cross-subsidy budget	The institution evaluates the budget every semester and every three months
2	There was an error in recording the financial journal cash at the Yayasan Yatim Mandiri Branch	The resulting impact of these major risk because making the balance in the journal does not balance	That institution conducting confirmation incorrect journal entries to Yatim Mandiri Branch..	The institution conducting supervision and deadlines for the incorrect branch in recording cash until the 10th of each month

3	Institutions still use conventional banks, so they still receive and save ZIS funds from conventional banks	This risk must occur continuously and for a long time. The impact of this risk is small because institutions have deposited funds in Islamic banks	The fund from conventional banks will be transferred to the account of Islamic banks at the end of the year	The institution can not avoid the receipt of funds from conventional banks, because most muzakki still have a conventional account
4	The financial reports are still piling up between the institution's report, LAZNAS, and Waqf	The risk of recording a long time. Has a major impact on the preparation of the institution's annual report	In 2020 the institution will be trying to separate the financial statements of the institution, LAZ, education and Waqf	

Source: Primary data process, 2020

## 2. Fundraising Risk Management

In this section, that division fundraising still facing many risks and challenges such as the high turnover in staff ZISCO, there are still donors who break up with institutions, many donors who no longer trust the institutions, and the number of missing funds. Mitigation on this issue is to improve the welfare institutions and motivate staff ZISCO. Provide an extra service to the donors to minimize the breakup. improving empowerment program performance at the branch agencies, in particular, the new branch so that donor agencies still believe in this institution. And to urge and supervise a staff of ZISCO to always deposit the proceeds in an account ZIS.

Table 3.4. : Fundraising Risk Management

N O.	Event Identification	Risk Assessment	Risk Mitigation	
			Risk Response	Control Activities
1	ZISCO staff uses donations that are borrowing, for crucial needs	At present, the institution has not seen this incident as a misuse. These events often occur and	Provide appropriate compensation in accordance with the Minimum Wage.	The institution does increase employee welfare

		have little impact if only just using funds temporarily, but can be fatal if the funds are lost	The ZISCO staff are required to report to the admin on funds obtained from muzzaki within 2 days.	
2	Lost donation money due to negligence of ZISCO staff	Cases of lost donation money often occur but not much, and the impact varies depending on the amount of money lost	The ZISCO staff must to replacing the lost money both large and small numbered	The institution requiring that the funds be deposited to the bank quickly Requiring ZISCO to have a special deposit box for donation money
3	The vulnerability of employee turnover on ZISCO staff is very high,	This incident often occurs, with a number of 1-3 people in a year. The impact is moderate. Because, can reduced donations at the branch	The institution must instill in the people the values of reporting in this institution The Institution must improve the welfare of ZISCO staff to increase job satisfaction	
4	There are still many regular donors who drop out to donate at the Yayasan Yatim Mandiri	This risk often occurs every month and a lot. The impact of this risk depends on the amount of ZISCO's income. If ZISCO income is few, it can have a big impact, vice versa	If the cause is moving house, ZISCO staf telling to donors that donating can be through another ZISCO or a transfer If the donor cannot pay because he is unable, the institution cannot do anything, but still provides support	
5	Many donors lack confidence in the institution. Because many empowerment programs are	This problem often occurs every year and vulnerability for 1 month. The impact of this risk is totally large and has an	The Institution conducts an understanding to Muzakki through ZISCO staff that the donation will be	The Institute maximizes program performance in branches with fewer programs, and opens several

	focused on large branches. So donors who are close to new and small branches lack of trust.	impact on the reputation of the institution and the large number of muzakki who drop out to contribute.	used in all branches	service offices in several regions
			Institutions providing the reports on programs that have been run to muzakki so that the institution is trusted	

Source: Primary data process, 2020

### 3. Distribution Risk Management

This section, the author can conclude that distribution risk management in the Yayasan Yatim Mandiri has been identified as many as five kinds. The risk identification can be described as the orphanage teachers still have not made a report. There is a difference in the performance of program staff in all branches, violation of SOP in making designs for branch program staff. There are still many institution distribution programs that are not running. Finally, Mustahik does not follow Amil's direction in empowerment. Of the many risks that have been identified, it appeared institute also perform such mitigation process. The institute carries out a mutation and reprimand process for orphan teachers. The institute carries out special training for program staff, both training in making design and training to improve performance. The institute conducts research and surveys before opening new programs and branches to minimize losses. Then, the institution conducts the supervision and monitoring of the mustahik who receive empowerment funds.

Table 3.5. : Distribution Risk Management

NO.	Event Identification	Risk Assessment	Risk Mitigation	
			Risk Response	Control Activities
1	The lack of institution's program reports to orphanage teachers	This problem can occur rarely and often occurs when viewed from the event. The impact of this	Institutions do payroll deductions directly and conducts counseling guidance to teachers	The Institution controls the teacher's report and mutates the teacher. The purpose of mutations is to improve the

		risk is not too large.		performance of their new environment
2	There is a difference in the performance of branch program staff from other branches. This difference is due to the lack of knowledge of program staff	This problem often occurs. The impact is small provided that the program staff can carry out an evaluation.	The institutions usually hold special training for program staff.	
			The institutions make reprimands and dismissals for program staff with problems	
3	There is a violation of standard operating procedures in the making of design promotions for branch program staff	This problem often occurs and has a high impact, because the design is an institution's branding. This problem often occurs and does not last long.	The institution carries a warning letter up to dismissal if the issue concerns reputation	The headquarter institution must conduct socialization to program staff in the branch
			The institution will reduce the wrong design and replace it with a new one.	Conduct training on branch program staff in design making
4	Ineffectiveness of existing programs in the branch	This problem rarely occurs with institutions, but has a huge impact. Because it can have an impact on the reputation and existence of institutions, especially new branches	To warn of the problematic branch	The institution must conduct analyzes demographic, geographic, and psychographic which will open a new program
			Supporting the programs in the branch	
			supervising and controlling	promoting and achieving the target for the next 1 year
			Closing the program	Creating a Key Performance Indicator (KPI)

5	Mustahik did not follow what Amil guided and directed in the economic empowerment program	This problem often occurs every year. The impact of this risk is moderate, due to wasted funds and the failure of institutions to carry out economic programs	Institutions should provide mustahik with guidance on economic empowerment.	Institutions must monitor and evaluate the economic program
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Source: Primary data process, 2020

**4. Information And Communication**

Indirectly, the Yayasan Yatim Mandiri has tried to improve the internal communication system. One such effort is, the institution communicates directly to employees and stakeholders. This is following the statement from R4:

*“The first was carried out would have personal communication, then communication is individual to individual so not directly decide”*

In addition to distributing information, the headquarter institution also conveys information using an internal memo to all branch heads and all employees. This is reinforced by the statement of respondent 1:

*“Internal memos, we send them to all branches, we try to make sure they have read it, it’s not a mess, if it’s already read, it’s understood, it’s not yet, if it’s already done, if it’s not yet what sometimes we get by transport”*

The function of the existence of an internal memo at this institution is to direct directions, requests and information about something that must be done quickly. Thus, with this internal memo, the institution can minimize the risks that will occur. Thus it can be ensured that the institution has made changes to improve information system services.

**5. Monitoring**

In monitoring risks, Yayasan Yatim Mandiri uses an integrated risk control system. One of them is conducting tiered supervision between superiors and subordinates (bottom-up and up to bottom), this supervision aims to evaluate and monitor the risks that exist in the institution. The monitoring process is carried out by all institutional stakeholders. Such as employees, managers, the board of directors, and the board of trustees of the institution. This statement was confirmed by respondent number R5:

*“We have tiered supervision, tiered supervision both from top to bottom and from the bottom to the top” “Eee bottom-up like that, all supervise each other remind each other, monitor each other, evaluate each other, so from the topmost Eee structure it oversees the structure underneath, and so on. And from the bottom, the lowest*



*structure can remind or report also if there are findings of the existing structure above the structure above it."*

Thus, indirectly, the institution has made the process of monitoring and evaluating the risk of the overall risk. Although the institution has not used the standard framework in risk monitoring.

## **Conclusion**

This study tries to analyze the implementation of Enterprise Risk Management (ERM) in the Amil Zakat Institution Yayasan Yatim Mandiri as a whole. The author tries to analyze the application of risk management, analysis of the application of risk management with ERM standards, analysis of risk mitigation, and analysis of the amount of risk that exists at the Yayasan Yatim Mandiri. In this study, the authors used a qualitative approach and using primary data for interviews. Then use secondary data for documentation, while the documentation comes from the Annual Report from 2016-2017, Independent Auditor Report 2018, Yayasan Yatim Mandiri Profile, and Annual Performance and Budget Plan (RKAT) for 2017. From the above research, it can be concluded that:

- 1) The Yayasan Yatim Mandiri had been implementing a general risk management and mitigating risks in the institution. This can be proven that there are several risk management units such as the board of directors, internal auditors, and HR division. In addition there is a gradual inter-institutional risk oversight.
- 2) The study found the identification of risk using the COSO ERM framework. Based on the ERM COSO analysis, author have identified 3 types of major risks, namely reputation risk in society, HR performance risk, and the risk of weak information systems.

The study also revealed that the institution have made mitigation. This mitigation process are made to improve information systems by checking, reprotng, and auditing, the institution made improvement employee performance with motivation and training. Finally, the institution made improvements in institution reputation with services and reports. However, there is a lack of risk mitigation processes in institutions that are considered to be lacking, and some of them have not been mitigated at all namely, the financial division still uses the use of a conventional account to collecting funds, and financial reporting is still unified. As such, institutions currently face catastrophic and substantial risks.

## **Suggestion**

- 1) For the Yayasan Yatim Mandiri
  - a) From the results of the above study, the Yayasan Yatim Mandiri is currently facing many risks including reputation risk, HR risk, and information system risk. From the risk vulnerability, the Yayasan Yatim Mandiri to always make improvements and evaluations. To managing those risk Yayasan Yatim Mandiri could be improving HR performance, fixing information system management, and improving the trust and service.

- b) From many of these problems, will be easily handled if the Yayasan Yatim Mandiri can create a new division in risk management.
- 2) For Future Researcher
  - a) It is expected that in future studies, to make research on risk management in Islamic perspective overall. Especially risk management in zakat institutions.
  - b) For future researchers to use other risk management standards in their research.
  - c) For further research is expected to conduct in-depth research on this institution.
- 3) For Regulators Like BAZNAS and Government
  - a) It is expected that the regulator will conduct oversight of the Zakat Institutions in Indonesia. Besides, the regulators conduct socialization and information to zakat institutions throughout Indonesia in managing risks.

It is expected that regulators also create a standardized risk management standard for zakat institutions so that zakat institutions can implement these risk management standards.

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Article

# THE EFFECT OF FINANCIAL PERFORMANCE ON INVESTOR RESPONSE BEFORE AND AFTER STOCK SPLIT IN COMPANIES LISTED ON THE INDONESIAN SHARIA STOCK INDEX

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THE EFFECT OF FINANCIAL PERFORMANCE ON- VESTOR RESPONSE BEFORE AND AFTER STOCK SPLIT IN COMPANIES LISTED ON THE INDONESIAN SHARIA INDEX PERI- ODE 2016 - 2018

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**Abstract:** The good or bad financial condition of a company can be seen through the financial performance of the company. Financial performance can affect the response of investors in investing their funds in the company. Against the company. The high investor interest in the company's securities will affect the high share price owned by the company so with the high share price, there will also be high risks that investors are concerned about. Information related to corporate actions is needed by companies to overcome the problems that occur in companies that affect the optimization of company-owned securities. Stock Split is one of the corporate actions that can be implemented by the company to optimize the company's shares. This study aims to determine the effect of financial performance as measured by ROA, ROE, and PER on investor response. And whether there are differences in financial performance and investor response represented by stock returns before and after doing a Stock Split. This study uses secondary data, namely the financial statements of companies listed in the sample on the Indonesia Stock Exchange (IDX). This study uses purposive sampling with a total of 28 companies. The data analysis method used is multiple linear regression and ANOVA test in SPSS. The results of this study indicate that there is no effect of ROA and ROE on investor response as measured by stock returns. However, there is a significant effect of PER on investor response as measured by stock returns. The results of the difference test conducted show that there are differences before and after the stock split.

**Keywords:** Financial Performance, Investor Response, Stock Split.

## Introduction

The capital market has an important role as an alternative source of corporate financing to increase capital, this is because the capital market can function as a means to minimize funds from individuals (investors) from various countries to companies.

- companies listed on the stock exchange (Ronald Sukwadi;2006). The role of the capital market can be seen from two sides, apart from the need for business funding, the capital market also plays an important role in fulfilling the need to invest in the community (Hendy M. Fakhruddin;2008). The capital market is also one of the important instruments in the development of a country's economy.

Investment is literally an investment that is expected to generate additional funds in the future (Francis;1991). A person who is expected to invest funds is also known as an investor. Companies can sell their securities in the capital market to obtain additional funds. In Islam, investment is one of the muamalah activities, because there is a relationship between individuals who benefit each other. Islam views investment as an obligatory thing to do so that wealth becomes productive and can be more beneficial to others, and Islam strictly prohibits hoarding wealth (Hanif;2012).

يَوْمَ يُحْمَىٰ عَلَيْهَا فِي نَارِ جَهَنَّمَ فُتْكُوىٰ بِهَا جِبَاهُهُمْ وَجُنُوبُهُمْ وَأَطْفُلُهُمْ ۗ هٰذَا مَا كُنْتُمْ لَأَنفُسِكُمْ  
قُدُوْا مَا كُنْتُمْ تَكْتُمُوْنَ

Meaning: "On the day when the gold and silver will be heated in the Hellfire, and their foreheads, their stomachs, and their backs will be burnt with it (and it will be said to them): "This is your treasure which you have kept for yourselves, so feel now the consequences of what you have kept "(Qur'an Surah At-Taubah;35).

Shares or Stock is a proof or token of ownership of a share of capital in a limited company (Andri Soemitra;2017). The difference with Sharia shares is that Sharia shares are issued by issuers whose business activities and management methods do not conflict with Sharia principles (*Ibid*). In recent times, although Sharia stocks have experienced a decline, Sharia stocks have begun to show their development again. The development of Sharia stock trading is indicated by the value of the Indonesian Sharia Stock Index (ISSI), ISSI is needed to describe the performance of all Sharia stocks listed on the Indonesia Stock Exchange (IDX), while the Jakarta Islamic Index (JII) is only represented by 30 issuers whose determination involves the Supervisory Board of PT Danareksa Investment Management (Hanif;2012). The development of ISSI and JII can be shown in the following table:

Figure 1: Market Capitalisation

Tahun	Jakarta Islamic Index	Indeks Saham Syariah Indonesia	Jakarta Islamic Index 70
2016	2.041.070,80	3.175.053,04	-
2017	2.288.015,67	3.704.543,09	-
2018	Januari	3.854.741,68	-
	Februari	3.821.640,52	-
	Maret	3.584.600,83	-
	April	3.535.242,35	-
	Mei	3.481.101,67	2.575.667,69
	Juni	3.427.582,42	2.510.032,86
	Juli	3.518.381,21	2.526.844,32
	Agustus	3.555.000,10	2.543.420,16
	September	3.543.321,48	2.554.251,94
	Oktober	3.477.677,45	2.477.197,98
	November	3.566.557,20	2.542.055,39
	Desember	3.666.688,31	2.715.851,74

Source: Financial Services Authority ([www.ojk.go.id](http://www.ojk.go.id))

Market capitalization is the value of the company calculated from the total number of shares of the company outstanding multiplied by the stock market price, thus the more expensive the share price, the higher the capitalization value (*Ibid*). In terms of market capitalization, Islamic stocks have decreased, but it does not rule out the possibility that the growth of the Islamic capital market in Indonesia has decreased. The circulation of Islamic shares in Indonesia in 2018 has increased from the previous years. When viewed from the shares outstanding, the development of Islamic stocks can be seen in the following graph:

Figure 2: Number of Shares in the Sharia Securities List



Source: Financial Services Authority ([www.ojk.go.id](http://www.ojk.go.id))

From the graph, we can see that the level of company awareness of the potential of Sharia shares is increasing. With this, the company is more flexible in offering shares, because the company can enter the realm of Sharia and Conventional investors.

Financial performance is one of the important instruments that investors need to pay attention to before investing. Because in a financial report, there will be various information needed for basic considerations in decision-making for an investor (Komang Ayu Setia Dewi;2007-2001). Companies that have good financial performance are likely to have good profits, so they are able to get a positive response from investors. Before investing their funds, investors will carefully assess how much profit and risk they will get before investing.

One of the other information that is important for investors before making an investment is information related to corporate actions carried out by companies listed on the stock exchange that affect the condition of shares in a company. Some forms of corporate actions consist of strategic alliances, divestments, acquisitions, mergers, consolidations, rights issues, reverse stock, stock splits, private placements, tender effects, cash dividends, and dilutions. Corporate action decisions made by companies usually aim to optimize investment, so that companies can more easily obtain additional funds from investors.

The higher the share price of an issuer, the greater the risk for investors, resulting in a lack of investor interest in investing. In this problem, one of the company's efforts is to deal with the problem by implementing corporate action, namely Stock Split. Stock Split is a split of the nominal value of shares into smaller nominal values (Mawar Nilasari;2010). In other words, companies that do stock splits have a smaller nominal value of shares, but the number of shares is increasing.

The purpose of a stock split is to increase the sale of the company's shares so that the company can maximize the acquisition of investment funds from investors. In other words, the company conducts a stock split so that its shares are in an optimal trading range so that the distribution of shares becomes wider and the purchasing power of investors increases, especially for individual investors with limited funds (Sulistiyono Budi and Princess Diana Lidharta;2011). During the period of 3 years starting from 2016 to 2018 from 399 issuers listed on the ISSI, there were approximately 30 issuers that carried out stock split corporate actions recorded therein.

The implementation of a stock split can change the stock price and the trading volume of the company's shares. These changes can affect financial performance which also has an impact on investor responses to their interest in investing their funds in the company. Therefore, the researcher intends to test how much influence financial performance has on investor response as measured by stock returns and empirically test the difference between financial performance before and after a stock split. Conceptualization

### Literature Review

The theoretical basis of this study is Financial Performance and Stock Returns which will be described as follows:

#### Financial Performance

3 indicators affect financial performance:

- ROA (Return On Asset)

ROA or return on assets has been proven to be able to present the financial performance of a company. The higher the ROA, the better the return of a company. ROA is obtained by comparing net profit after tax to total assets, the greater the ROA, the better the company's performance, because the level of return is greater (Prasetyo, Allan D, and Akhmad Riduwan;2015).

The formula for calculating ROA :

$$\text{ROA} = \frac{\text{Net Profit After Tax}}{\text{Total Assets.}}$$

- ROE (Return Of Equity)

ROE or return on equity has been proven to present the financial performance of a company. The higher the ROE, the better the company's return on its equity. If the company has a very high ROE, then investors will assume that the company has used its capital Efficiently (*Ibid*).

- PER (Price Earning Ratio)

PER is a ratio used by investors to determine the fair price of company shares. Companies that have the opportunity to grow and develop more are companies that have a high PER (*Ibid*). The higher the PER ratio, the higher the profit growth expected by investors. If the company's PER is high, the company can provide high returns for investors (Hanafi and Halim, 2007). PER is calculated by comparing the share price per share with the share earnings per share.

The formula for calculating PER:

$$\text{PER} = \frac{\text{Share Price per Share}}{\text{Earnings per Share.}}$$

### Stock Return

Stock Return is the current share price minus the previous period's share price. In accordance with the results of Prasetyo and Riduwan's research, 2015 uses stock returns as an indicator of representation of investor response.

There are 2 types of return components:

a. Dividends, Dividends are benefits provided by the company that come from the company's profits every year (Iswi and Serfianto, 2010).

b. Capital Gain/Loss is the profit/loss received as a result of the difference between the selling price and the buying price of shares.

According to Jogiyanto (2017), the formula for calculating stock returns is

$$\text{(Jogiyanto;2017) StockReturn} = \text{Pt} - \text{Pt-1}$$

Pt-1

Pt = Current Period Stock Price Pt-1 = Last Period's Share Price

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### **Research Methodology**

The method used in this research is the quantitative method. The purpose of this study is to analyze the effect of the independent variable, namely financial performance on the dependent variable, namely investor response and compare before and after doing a stock split on companies that do stock split.

which are listed in ISSI in the period 2016 - 2018.

This study used a purposive sample, namely a sampling technique with certain considerations (*Ibid*). The criteria for determining the sample in this study include:

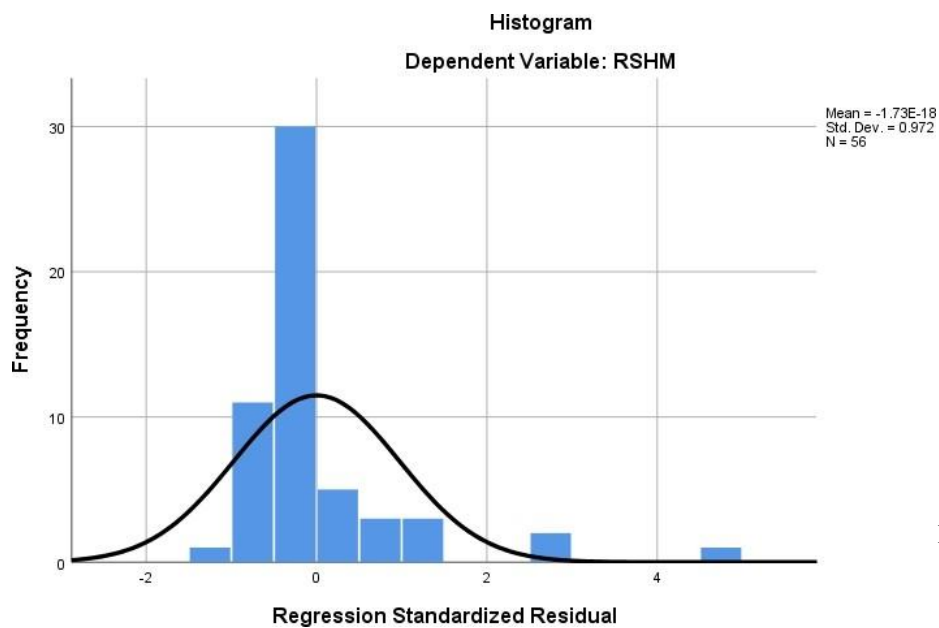
- 1 Companies that do stock splits in the period 2016 - 2018 that are listed on the ISSI.
- 2 Have complete data within the research period for analysis needs.

Based on the above criteria, there are 30 companies listed in the sample for this study.

Calculation of variables using multiple linear regression analysis models through the SPSS version 25.0 program. Before regression is carried out, classical assumption tests are carried out which include the normality test, Multicollinearity test, heteroscedasticity test, and Autocorrelation test.

**Results And Discussion**

Figure 1, Normality Test Results



Source: Secondary  
Data Processed

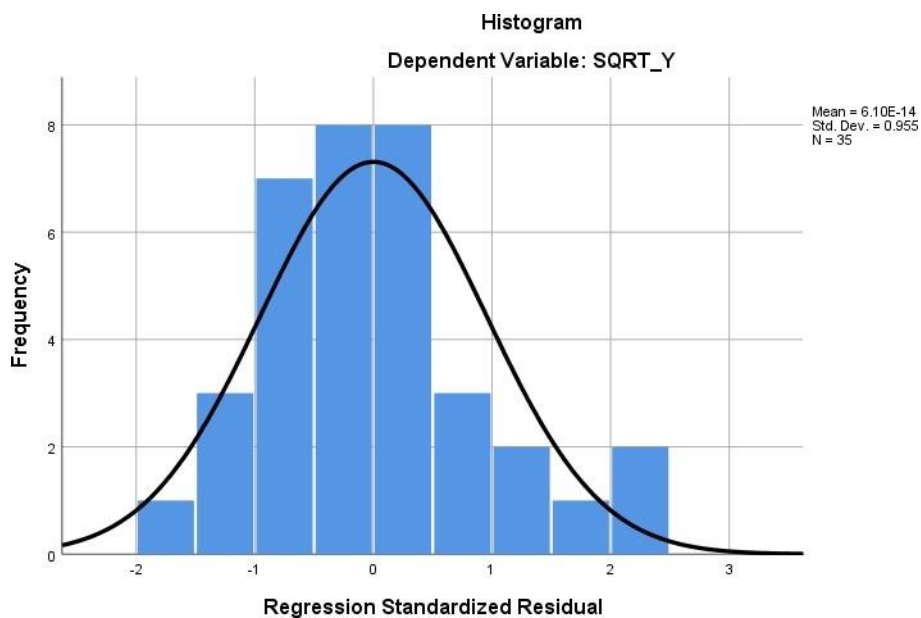


One-Sample Kolmogorov-Smirnov Test		
		Unstandardised Residuals
N		56
Normal Parameters <sup>a,b</sup>	Mean	0.0000000
	Std. Deviation	85.81152469
Most Extreme Differences	Absolute	0.256
	Positive	0.256
	Negative	-0.164
Test Statistic		0.256
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

The results of the normality test according to Figure 1 show a probability value of 0.00 < 0.05, which means that the sample data is not normally distributed. To overcome abnormal data can be overcome with SQRT. SQRT is applied to all variable, both

dependent and independent. After SQRT, the results of the normality test can be seen in Figure 4.2.

Figure 2, Normality Test Results After SQRT Transformation



One-Sample Kolmogorov-Smirnov Test		
		Unstandardised Residuals
N		35
Normal Parameters,b	Mean	0.0000000
	Std. Deviation	3.94409541
Most Extreme Differences	Absolute	0.137
	Positive	0.137
	Negative	-0.064
Test Statistic		0.137
Asymp. Sig. (2-tailed)		.095c

Source: Secondary Data Processed

Normality test according to Figure 2 with a probability value of  $0.095 > 0.05$  so that the data is normally distributed.

**Table 1, Multicollinearity Test Results**

**Table 2, Heteroskedasticity Test Results**

Model		Unstandardised Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-149.535	162.212		-0.922	0.364
	SQRT_X1	-0.544	0.564	-0.383	-0.964	0.343
	SQRT_X2	-0.124	0.557	-0.088	-0.222	0.826
	SQRT_X3	0.205	0.213	0.164	0.966	0.342

Source: Secondary Data Processed

The results of the heteroskedasticity test in Table 2 show a significance for SQRT\_X1 of  $0.343 > 0.10$ , which means that there is no heteroskedasticity problem in the ROA variable. Likewise, the results shown in the SQRT\_X2 and SQRT\_X3 variables with a significance value of 0.826 and 0.342 respectively, both of which show numbers above 0.10, which means that there is no heteroscedasticity problem in the ROE and PER variables.

**Table 3, Autocorrelation Test Results**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.587a	0.345	0.281	4.13053	1.933

. Source: Secondary Data Processed

The results of the autocorrelation test in Table 3 show that the DW value in this study of 1.933 > 1.6528 is greater than the DU value and smaller than 4 - DU 1.933 < 2.3472 which means there is no serial autocorrelation problem.

**Table 4, Multiple Linear Regression Test Results**

Model		Unstandardised Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1066.190	270.041		3.948	0.000
	SQRT_X1	-0.700	0.939	-0.257	-0.746	0.461
	SQRT_X2	-0.247	0.927	-0.092	-0.267	0.791
	SQRT_X3	-1.393	0.354	-0.580	-3.937	0.000

Source: Secondary Data Processed

Based on Table 4 which has undergone data transformation in the form of SQRT, multiple linear regression analysis can be formulated:

$$\text{SQRT\_Y} = 1066.190 - 0.700 \text{ SQRT\_X1} - 0.247 \text{ SQRT\_X2} - 1.393 \text{ SQRT\_X3} + 270.041$$

Where:

Y = Investor Response

X1 = Return On Asset

X2 = Return On Equity

X3 = Price Earning Ratio

SQRT =

**Hypothesis Test Results**

**Table 5, T-test Results**

Model		Unstandardised Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1066.190	270.041		3.948	0.000
	SQRT_X1	-0.700	0.939	-0.257	-0.746	0.461
	SQRT_X2	-0.247	0.927	-0.092	-0.267	0.791
	SQRT_X3	-1.393	0.354	-0.580	-3.937	0.000

Source: Secondary Data Processed

It can be seen in Table 5 that SQRT\_X1 of 0.461 > 0.05 means that ROA has no significant effect on investor response. SQRT\_X2 of 0.791 > 0.05 means ROA has no significant effect on investor response. 0.05 means ROE has no significant effect on investor response. In contrast to SQRT\_X3 of 0.00 < 0.05 which means PER has a significant effect on investor response.

**Table 6, F Test Results**

Model		Some of Squares	df	Mean Square	F	Sig.
1	Regression	278.119	3	92.706	5.434	.004b
	Residuals	528.900	31	17.061		
	Total	807.019	34			

Source: Secondary Data Processed

Table 6 shows the probability f statistic of 0.04 < 0.05, which means that the independent variables together have an effect on the dependent variable.

**Table 7, Multiple Determination Coefficient Test Results (R2)**

**Table 8, Test Of Equality Test Results**

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	PRE	5.7214	28	7.45720	1.40928
	POST	8.1779	28	23.59758	4.45952
Pair 2	PRE	10.1657	28	11.01900	2.08240
	POST	13.1582	28	28.19548	5.32844
	PRE	998.5818	28	3606.03612	681.47677
	POST	20619.7461	28	108395.56637	20484.83656
	PRE	46.5353	28	110.32531	20.84952
	POST	28.3435	28	61.22424	11.57029

Source: Secondary Data Processed

Below is Table 9 which shows the results of the ANOVA test using the Welch F- Test method.

**Table 9, ANOVA Test Results**

	Statistica	df1	df2	Sig.
Welch	1869.749	2	92.741	0.000

Source: Secondary Data Processed

The ANOVA test results can be seen in Table 4.13 which shows a probability of

0.0 < 0.05 which means that in this test it is proven that there is a difference before and after the Stock Split.

1.0 Bank Muamalat is selected as the object of this study based on the issue of the problem of slowing growth in financing which has an impact on reducing marginal income and fee base income. The decline in bank performance in the first half of this year was also marked by important ratios that worsened. The ratio of Non-Performing Financing, which was previously successfully suppressed, has soared again. As of June 2019, the gross NPF ratio increased from 1.65% to 5.41%, while the net NPF ratio increased from 0.88% to 4.53%.

## Discussion

### 1. The effect of Return On Asset (ROA) on investor response

Based on the results of the statistical t-test, the ROA variable shows a significant value of

0.461 is greater than 0.05, which means that ROA has no significant effect on investor response.

### 2. The effect of Return On Equity (ROE) on investor response

Based on the results of the statistical t-test, the ROE variable shows a significant value of 0.791 greater than 0.05, which means that ROE has no significant effect on investor response.

### 3. The effect of Price Earning Ratio (PER) on investor response

Based on the results of the statistical t-test, the PER variable shows a significant value of

0.00 is smaller than 0.05 which means that PER has a significant effect on investor response.

### 4. Differences before and after Stock Split

The test results on the paired t-test show that there are differences in financial performance before and after the stock split. The sample used in this study is companies that did stock splits in 2016 - 2018. The results of this test can be seen through the Welch F test which shows 0.00 below 0.05 which shows that this test proves that there is a difference before and after the stock split.

The purpose of the company doing a stock split is so that its shares are in an optimal trading range so that the distribution of shares becomes wider and the purchasing power of investors increases, especially for individual investors with limited funds (Sulistiyono Budi, and Princes Diana Lidharta;2011). This statement is proven in the test of equality by looking at the mean of each independent variable before and after the stock split where the mean of financial performance which includes ROA, ROE, and PER has increased significantly. The mean ROA at the time before the stock split was 5.7214 and after the stock split increased by 8.1779, which means ROA has increased and is getting better. The mean ROE at the time before the stock split was 10.1657 and

after the stock split increased by 13.1582, which means that ROE has increased and is getting better. The mean PER at the time before the stock split was 998.5818 and after the stock split increased by 20619.7461, which means that PER has increased and is getting better.

Investor response as measured by stock returns also has differences before and after stock splits. Before the stock split the stock return showed a number of 46.5353 while after the stock split the stock return showed a number of 28.3435. From these results, there is a significant difference between stock returns before and after stock splits. The difference between stock returns before and after stock splits tends to worsen in the results of this study. There are other factors that make investor responses tend to worsen even though a stock split has been carried out.

### **Conclusions And Suggestions**

The conclusion of the above research is that financial performance as measured by ROA and ROE does not have a significant effect on investor response as measured by stock returns. Meanwhile, financial performance as measured by PER has a significant effect on investor response as measured by stock returns. The results of the t-test conducted in this study provide positive results with differences in financial performance and investor response before and after the stock split. This is because the stock split aims to optimize the shares owned by the company.

For the good of future researchers to get better and more accurate results, the author proposes several suggestions for investors, or potential investors and further research. The suggestions proposed are as follows:

1. For investors or potential investors who will invest in the company, they should look at the company's financial performance first, because the company's financial performance can affect the stock price and stock return of the company.
2. Companies should consider the condition of the shares before making corporate or other action decisions to optimize company profits.
3. For further research, it is expected to conduct research with different objects and these objects influence the Indonesian capital market.

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# Ta'tsiru Tahhfidzu Al-Amal Ala Adai Al-Muadzifin Fii Jamiati Darussalam Gontor Ponorogo

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الموارد البشرية لها دور مهم جدا لتحديد نتائج العمل الفعال وأقصى حد في منظمة. ولكن، ليست أن جميع المنظمات تستطيع أن تزيد إلى أقصى حد من أداء مواردها البشرية بشكل جيد بسبب عدم وجود التحفيز للعمل نحو أداء الموظف. ومن المنظمات التي تسعى جاهدة لتحسين الجودة والموارد البشرية الإسلامية هي جامعة دار السلام كوتنور. الأهداف من هذه الدراسة هي لتحليل مستوى تحفيز العمل للموظفين، وتحليل مستوى أداء الموظفين، وتحليل مدى تأثير تحفيز العمل على أداء الموظف في جامعة دار السلام كوتنور فونوروكو. الطريقة في هذه الدراسة هي الطريقة الكمية باستخدام تثلث البيانات وعينة ما يصل إلى 84 المجيبين من الموظفين جامعة دار السلام كوتنور فونوروكو. تم تحليل هذه الدراسة مع اختبار صلاحية، واختبار الموثوقية، واختبار الطبيعي، واختبار هيتيرووسكيداستيسيتاس، وتحليل الحدار الخطي البسيط، واختبار معامل التحديد (R<sup>2</sup>)، واختبار t مع متغير X أي تحفيز العمل ومتغير Y أي أداء الموظف. أظهرت نتائج هذه الدراسة أن مستوى تحفيز العمل لدى الموظفين في جامعة دار السلام كوتنور فونوروكو جيد.

الكلمات المفتاحية: تحفيز العمل، أداء الموظف، الموظف

## مقدمة

الموارد البشرية لها دور مهم جدا لتحديد نتائج العمل الفعال وأقصى حد في منظمة. وفي هذه الحالة، فإن إمكانات الموارد البشرية المؤهلة تأهيلا جيدا ستحدد التقدم الذي تحرزه المنظمة<sup>1</sup>. يتم تقييم تحسين الموارد البشرية وتعظيمها من حيث الأداء في تنفيذ المهام الموكلة من أجل زيادة أرباح المنظمة<sup>2</sup>. وبالتالي، فإن أداء الموارد البشرية سيحدد فعالية أداء المنظمة على نحو أكثر أقصى قدر ممكن.

العوامل التي تؤثر على الأداء هو عوامل القدرة (*ability*) وعوامل التحفيز (*motivation*). هذا الذي أكده Keith Deith في كتاب أنور برايو مانجكونيغارا، أنه يمكن تحسين الأداء البشري على ثلاثة طرق، الأول القدرة المصحوبة بالتحفيز، والثاني التحفيز المصحوب بالموقف والظريف، والثالث القدرة المصحوبة بالمعرفة والمهارات<sup>3</sup>. وكما ذكر بيرسون أن حافز العمل يمكن أن يؤثر على أداء الموظف استناداً إلى متغيرين، وهما المتغيرات الفردية والمتغيرات الظرفية<sup>4</sup>. في حين ذكر مانجكونيغارا أن التحفيز هو خلق من موقف الموظفين في مواجهة ظروف العمل في شركة<sup>5</sup>. وسوف يكون التحفيز المناسب قادرا على توليد العاطفة والعاطفة والإخلاص في العمل في شخص. وسيؤدي تزايد الحماس والرغبة في العمل طوعا إلى تحسين فرص العمل، مما يزيد من إنتاجية العمل. في حين أن شخص لديه حافز

<sup>1</sup> Ronny Trian Surbakti, "Pengaruh Motivasi Kerja Terhadap Kinerja Karyawan Golongan 1 di Universitas Katolik Parahyangan", *E-Journal Graduate Unpar Part A : Economics*, Vol.1, No.2 (2014), ISSN : 2355-4304, p. 211.

<sup>2</sup> Rr. Dewi Handayani, "Pengaruh Motivasi Kerja dan Lingkungan Kerja Terhadap Kinerja Karyawan Perpustakaan Institut Teknologi Sepuluh November (ITS) Surabaya", *Journal Unair*, Vol. 4, No.3, (2015), p. 2.

<sup>3</sup> Anwar Prabu Mangkunegara, *Evaluasi Kinerja SDM*, (Bandung: PT Refika Aditama, 2019), p. 13.

<sup>4</sup> Nuning Lisdiani, "Pengaruh Budaya Organisasi dan Motivasi Terhadap Kinerja Pegawai Melalui Komitmen Organisasi Pada Universitas Boyolali", *e-jurnal Program Magister Manajemen*, Sekolah Tinggi Ilmu Ekonomi Adi Unggul Bhirawa (STIE-AUB), Surakarta, Vol.4, No.2(2017), p. 34.

<sup>5</sup> Cokorda Istri Ari Sintya Dewi dan I Made Artha Wibawa, "Pengaruh Stress Kerja dan Motivasi Kerja Terhadap Kinerja Karyawan pada PT. Bank BPD Bali Cabang Ubud", *E-Jurnal Manajemen Unud*, Vol. 5, No. 12 (2016), p. 7585

عمل منخفض، وسوف تعمل كما يحلو لهم ولا تحاول الحصول على أقصى قدر من النتائج<sup>6</sup>. وبالتالي، فإن التحفيز للموارد البشرية التي تدعمها حالة العمل سوف يحقق الأداء الأمثل. ومع ذلك، مستويات التحفيز لا تؤثر دائما على مستويات الأداء. وفقا لنتائج البحث من Leonardo Agusta و Eddy Madiono Sutanto، أن التحفيز العمل له تأثير إيجابي وكبير على أداء الموظفين<sup>7</sup>. وفي الوقت نفسه، وفقا لنتائج البحث من Yuli Suwati، أن التحفيز العمل ليس له تأثير إيجابي على أداء الموظفين<sup>8</sup>. وبالتالي، فإن تأثير تحفيز العمل على أداء الموظفين يتطلب المزيد من الاستعراض.

مكان البحث في هذه الدراسة هي جامعة دار السلام كونتور في عام 2021، وقعت في منطقة فونوروكو، جاوى الشرقية، إندونيسيا. جامعة دار السلام كونتور هي جامعة إسلامية مع نظام المسكن وتحت رعاية معهد دار السلام كونتور الحديثة. بحيث يكون جميع الطلاب وبعض الأساتذة مصممين على العيش داخل بيئة الحرم الجامعي. بالإضافة إلى ذلك، تضم هذه الجامعة عدة أنواع من الموظفين مثل موظفي التنظيف، وموظفي تعمیر البناء، وموظفي وحدة الأعمال، ووحدة أمنية، وموظفي مواصلات، وموظفي الفنادق. والسبب الذي جعل الباحث يختار هذه الجامعة موضوعا للبحث هو أن جامعة دار السلام كونتور قد زادت من مواردها البشرية لضمان جودة وجودة موظفيها، ويرجع ذلك إلى تعظيم التحفيز والأداء الجيد للموظفين، كما يتضح من تزايد عدد الموظفين كل عام<sup>9</sup>. يعتبر

<sup>6</sup> <http://ppkpi.com/pentingnya-motivasi-kerja-detail-57762> تم استرجاع على 2 أبريل 2021 في الساعة 9:00

ليلا.

<sup>7</sup> Leonardo Agusta dan Eddy Madiono Sutanto, Pengaruh Pelatihan dan Motivasi Kerja Terhadap Kinerja Karyawan CV Haragon Surabaya, *Jurnal Agora*, Vol. 1, No.3 (2013).

<sup>8</sup> Yuli Suwati, Pengaruh Kompensasi dan Motivasi Kerja Terhadap Kinerja Karyawan pada PT. Tunas Hijau Samarinda, *eJournal Ilmu Administrasi Bisnis*, Vol. 1, No. 1 (2013), 41-45.

<sup>9</sup> المصدر: مكتب تعمیر البناء، مكتب المرافق العام، مكتب وحدة الأعمال في جامعة دار السلام كونتور، مكتب مجلس

إدارة رعاية الطلبة، مكتب مواصلات ومكتب فندق.

الموظفون في هذا الحرم الجامعي طليعة الجامعة، لما لها من تأثير في توفير الفوائد للجامعة، خاصة داخل بيئة الحرم الجامعي ويسعون مجاهدين للحفاظ على هذا الحرم الجامعي أنيق ومريح ليتم وضعه<sup>10</sup>. ومن المثير للاهتمام في البحث لأن الموظفين في جامعة دار السلام كونتور حتى الآن لا يزالون يقومون بعملهم وينفذون الانضباط الذي حددته الجامعة. إحدى المشاكل التي يجب أن تحلها الجامعة اليوم هي كيفية فهم الموظفين حول قيم الحداثة. لذلك، تهدف هذه الدراسة إلى تحليل مدى تحفيز العمل وأداء الموظفين في جامعة دار السلام كونتور والتأثير بينهما

## الإطار النظري

### الأداء

*Kinerja* هو نوع من الكلمة الإندونيسية المستمدة من كلمة أساسية "العمل"، الكلمة المترجمة من اللغة الأجنبية هي إنجازات ويمكن أيضا أن تعني نتائج العمل<sup>11</sup>. يعتبر الأداء مقياسا لتقييم فعالية الفرد بشأن مدى تقييم الأهداف والخطط، ويمكن رؤيتها من التنفيذ الذي تحقق إلى المطلوب، حيث توجد أوجه قصور مقبولة بشكل جيد للأفراد العاملين في الخطة الموضوعية، أو المعلومات نفسها أو العملية وغيرها<sup>12</sup>. أداء الموظف هو قضية مهمة جدا في جهود المؤسسة لتحقيق الأهداف، بحيث يجب أن تقوم المنظمة بأنشطة مختلفة من أجل تحسينها. ويتمثل أحدها في تقييم الإنجازات في العمل. تقييم إنجاز العمل هو العمل تقوم بها المنظمة ضد موظفيها بشكل منهجي ورسمي وفقا للعمل الموكل إليها<sup>13</sup>.

<sup>10</sup> المصدر: مكتب المرافق العام

<sup>11</sup> Didi Pianda, *Kinerja Guru*, (Suka Bumi, Jawa Barat: CV Jejak, 2018), p. 11

<sup>12</sup> زكرياء صديق، أثر تحفيز العاملين من قبل القائد الإداري على أداء مؤسسات أوريد وبلجنوب الغربي الجزائري، مجلة

التنمية وإدارة الموارد البشرية، العدد: 14، 2019، ص. 101

<sup>13</sup> Bintoro dan Daryanto, *Manajemen Penilaian Kinerja Karyawan*, (Yogyakarta: Penerbit Gava Media, 2017), p. 77.

وفقاً لريفاي وبشري، والأداء هو معدل نجاح شخص مع عموماً على مدى فترة معينة من الزمن لأداء المهام المقارن بمجموعة واسعة من الاحتمالات، مثل الأهداف المستهدفة، ومعايير نتائج العمل والمعايير التي تم تحديدها قبل الاتفاق عليها معاً<sup>14</sup>. بينما يحدد أنور بربو مانجكونيغارا أداء الموظف أو إنجاز العمل هو نتيجة للعمل المنجز من حيث الجودة والكمية التي حصل عليها الموظف لأداء الأهمية وفقاً للمسؤوليات التي أعطيت له<sup>15</sup>. وأشار عبد الله إلى أن الأداء هو إنجاز العمل أو نتائج العمل. وبالمعنى البسيط يكون الأداء نتيجة العمل التنظيمي الذي يقوم به الموظفون بأفضل ما يمكن وفقاً للتعليمات والتوجيهات التي تعطيها القيادة لقدرة وكفاءة الموظفين في تطوير منطقتهم للعمل<sup>16</sup>.

من بعض آراء الخبراء يمكن استنتاج أن الأداء هو إنجاز عمل ونتيجة لتنفيذ خطة عمل تنفذها إحدى المؤسسات ونفذها قادة وموظفو الموارد البشرية العاملون في المؤسسة، سواء الشركات (الأعمال) أو الحكومة من أجل تحقيق أهداف المنظمة.

### العوامل التي تؤثر على أداء الموظف

وفقاً لمانجكونيغارا أوضح أن العوامل التي تؤثر على الأداء تشمل على<sup>17</sup>:

#### 1. العوامل النفسية

من الناحية النفسية، وقدرة الموظفين تأتي من الذكاء المحتملة (*Intelegant Quotient*)، والمعرفة وقدرة المهارة. المعنى هو، إن الموظفين الذين لديهم معدل ذكاء أعلى من المتوسط ( $120-110IQ$ ) مع معيار تعليمي مناسب للعمل والمهارة في تنفيذ المهام، سيكون من

<sup>14</sup> نفس المرجع، ص: 106

<sup>15</sup> Anwar Prabu Mangkunegara, *Manajemen Sumber Daya Manusia Perusahaan*, (Bandung: PT. Remaja Rosdakarya, 2013), p. 67.

<sup>16</sup> M. Ma'ruf Abdullah, *Manajemen dan Evaluasi Kinerja Karyawan*, (Yogyakarta: Aswaja Pressindo, 2015), p. 3.

<sup>17</sup> Anwar Prabu Mangkunegara, *Manajemen Sumber Daya Manusia Perusahaan...*, p. 67-68.

الأسهل لتحقيق الأداء المتوقع. لذلك يجب أن يكون الموظف في أداء الوظيفة يناسب خبرته.

## 2. العوامل تحفيزية

يتم إنشاء تحفيز من موقف الموظف في التعامل مع حالات العمل. المعنى، يجب أن يكون الموظف موقف عاقلا مستفيدا، فاهم الأهداف الرئيسية مع هدف العمل الذي يتعين تحقيقه، وسليم الجسم والخلق عن حالات العمل. تحفيز هو شرط يحرك الموظف مع التوجيه لتحقيق إنجاز العمل في تحقيق أهداف الشركة. تحفيز المتحقق هو تشجيع الموظف للقيام بنشاط أو مهمة قدر الإمكان من أجل تحقيق الأداء.

## مؤشرات أداء الموظف

مؤشرات الأداء هي أدوات قياس تستخدم لتحديد مدى نجاح المنظمة في تحقيق أهدافها. وأوضح أنور بربابو مانجكونيغارا أربعة مؤشرات الأداء التي يمكن تقييمها من موظف بما في ذلك<sup>18</sup>:

### 1. جودة العمل

يتم قياس نوعية العمل من خلال النظر في مدى أداء الموظف للمهام التي المسؤول عنها.

### 2. كمية العمل

يمكن قياس كمية عمل الموظف من خلال المدة التي عمل فيها في وقت معين. ويمكن أيضاً رؤية كمية العمل من سرعة عمل الموظف.

### 3. تنفيذ المهمة

ويُقاس تنفيذ المهام بمدى قدرة الموظف على القيام بعمله على النحو المناسب.

### 4. المسؤولية

وتُقاس مسؤولية الموظف تجاه عمله بمدى وعي الموظف بالالتزام بالقيام بواجباته.

<sup>18</sup> نفس المرجع، ص: 68.

## تحفيز العمل

التحفيز هو شرط لتشجيع الشخص على القيام بعمل أو نشاط يحدث بوعي لتحقيق الهدف المعين<sup>19</sup>. التحفيز هو أحد من الأشياء المؤثر على السلوك البشري، ويمكن أيضا أن يسمى تحفيز كالمحرك، المؤيد، الرغبة أو الاحتياجات التي يمكن أن يتحمس الشخص على التحديد وتحقيق التشجيع الذاتي، بحيث يمكن أن تفعل أو تتصرف بطرق معينة من شأنها أن تؤدي إلى حد أقصى أكثر<sup>20</sup>. التحفيز ضروري في المؤسسة نظراً للاختلاف الكبير بين أداء الأفراد المتحمسين وأداء الأفراد غير المتحمسين، فالى جانب كونه مهماً فإنّ التحفيز تأثير فعال في تسهيل عملية الإنتاج، وإذا تم استخدامه بعقلانية، يمكنه تحسين كفاءة الإنتاجية ويمكنه تلبية الاحتياجات المختلفة للعمال<sup>21</sup>.

وفقاً لـ Winardi، فإن تحفيز مصطلح يأتي من الكلمة اللاتينية "movere" يعني التحرك. الكلمة الأساسية لتحفيز هو بمعنى التشجيع أو العقل أو السبب من شخص للقيام بشيء ما. في الأساس، لا تتوقع الشركة فقط الموظفين القادرين والمهرة والقادر، ولكن الشيء الأكثر أهمية هو أنهم يريدون العمل بجد ولديهم الرغبة في تحقيق أقصى قدر من نتائج العمل<sup>22</sup>. في حين ذكر Siagian أن تحفيز هو القوة

<sup>19</sup> Syahnashah Putra Bahrum dan Ingrid Wahyuni Sinaga, "Pengaruh Kepemimpinan dan Motivasi Kerja Terhadap Kinerja Pegawai" (Studi Pada Pegawai Lembaga Dewan Kawasan Perdagangan Bebas Pelabuhan Bebas Batam Bintan Karimun), *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis*, Vol. 1, No. 2 (2015), p. 137.

<sup>20</sup> Raja Maruli Tua Sitorus, *Pengaruh Komunikasi AntarPribadi Pimpinan Terhadap Motivasi Kerja*, (Surabaya: Scopindo Media Pustaka, 2020), p. 56.

<sup>21</sup> بلقايد براهيم وبوري شوقي، علاقة التحفيز بمستوى أداء العاملين دراسة ميدانية بالمسؤسسة الوطنية للدهن لوحدة

وهران، مجلة اقتصاديات شمال إفريقيا، العدد 17، السادسي الثاني 2017، ص. 257.

<sup>22</sup> Rani Kurniasari, "Pemberian Motivasi serta Dampaknya Terhadap Kinerja Karyawan Pada Perusahaan Telekomunikasi Jakarta", *Jurnal Sekretari dan Manajemen*, Vol. 2, No. 1 (2018), p. 32.



الدافعة التي تجعل عضو في المنظمة ومستعداً لتمجيد خبرته، والوقت للقيام بمختلف الأنشطة المسؤولة وتنفيذ التزاماتها من حيث تحقيق الأهداف والأهداف التنظيمية المختلفة التي تم تحديدها سابقاً<sup>23</sup>.

بينما يعرف روبنز تحفيز بأنه عملية يمكن أن تنتج اتجاهًا فرديًا وكثافة ومثابرة في محاولة لتحقيق هدف واحد. الحاجة يعني وجود نقص، سواء جسدياً ونفسياً ويمكن أن تجعل بعض الانتاج تبدو أكثر جاذبية. وهكذا يقال إن الحاجة التي لا تتحقق ستسفر عن التوتر، وذلك لحفز التشجيع من داخل الفرد. هذه الدوافع سوف تخلق السعي لإيجاد أهداف محددة، وإذا تحققت فإنه سوف يلي الحاجة، وسوف يؤدي إلى انخفاض في التوتر<sup>24</sup>.

في الإسلام، كسب العيش هو واجب. لأنه يتفق مع الاحتياجات الإنسانية، وأحدها الاحتياجات المادية. لتلبية هذه الاحتياجات المادية علم الإسلام بكسب العيش. التحفيز للعمل في الإسلام ليس السعي إلى الحياة من أجل أن تصبح الهيدونية، ولا للحصول على مكانة، ناهيك عن السعي وراء الثروة بطرق مختلفة. لذا، فإن تحفيز للعمل الإسلامي ليس فقط لكسب العيش، بل كأداء الواجب لعبادة الله<sup>25</sup>. الله يقول في رسائل القرآن الكريم. التوبة : 105

وَقُلْ اَعْمَلُوا فَسَيَرَى اللَّهُ عَمَلَكُمْ وَرَسُولُهُ وَالْمُؤْمِنُونَ وَسَتُرَدُّونَ إِلَىٰ عِلْمِ الْغَيْبِ وَالشَّهَادَةِ فَيُنَبِّئُكُمْ بِمَا كُنْتُمْ تَعْمَلُونَ ﴿١٠٥﴾<sup>26</sup>

<sup>23</sup> Yuli Suwati, "Pengaruh Kompensasi dan Motivasi Kerja Terhadap Kinerja Karyawan Pada PT. Tunas Hijau Samarinda", *eJournal Ilmu Administrasi Bisnis*, Vol. 1, No. 1 (2013), p. 43.

<sup>24</sup> Arief Subyantoro, "Karakteristik Individu, Karakteristik Pekerjaan, Karakteristik Organisasi dan Kepuasan Kerja Pengurus yang Dimediasi oleh Motivasi Kerja" (Studi pada Pengurus KUD di Kabupaten Sleman), *Jurnal Manajemen dan Kewirausahaan*, Vol. 11, No. 1 (2009), p. 11-12.

<sup>25</sup> Bhirawa Anoraga, "Motivasi Kerja Islam dan Etos Kerja Islam Karyawan Bank Jatim Syariah Cabang Surabaya", *Jurnal JESTT*, Vol.2, No. 7 (2015), p. 533.

<sup>26</sup> القرآن الكريم، سورة التوبة الآية: 105

وفقا لتفسير ابن كثير الآية أعلاه يفسر العمل الإلزامي للمسلمين. "هذا تهديد من الله لمن يخرق أمرهم، وأن أعمالهم ستظهر لله ورسول الله وللمؤمنين". وهذا سيحدث بالتأكيد في يوم القيامة<sup>27</sup>. ورحمن يقول إن تحفيز للعمل الإسلامي هو الالتزام بالعمل المستمد من علاقة الموظف بالله. حتى اليوم كثير من الناس يعملون فقط للبحث عن المواد الدنيوية، والقليل من أجل الآخرة. لذلك، يجب أن يكون لدى الموظفين تحفيز الذي يمكن أن يؤدي إلى شخصية أفضل ويمكن تبريره من قبل الإسلام<sup>28</sup>. من نظريات دافعية مختلفة علم أن البشر يعملون ليس فقط لتلبية احتياجاتهم اليومية، ولكن ينظر أيضا من حيث القيم الدينية كيف يمكن للموظف تحمل المسؤولية عما فعله لربه وذلك ليكون قادرا على مشاركة الرفاه مع المجتمع الأوسع وليس فقط لنفسه<sup>29</sup>.

### نظرية تحفيز العمل

هناك نظريات تحفيزية مختلفة يمكن استخدامها بشكل عام في الدراسة ويمكن استخدامها كأساس لاتخاذ القرارات التنظيمية من قبل الممارسين<sup>30</sup>. فقال حسين عمر في كتاب سونيوتو، يمكن تمييز نظرية تحفيز الأساسى إلى قسمين، وهما نظرية تحفيز من الارتياح ونظرية تحفيز للعملية<sup>31</sup>:

#### 1. نظرية تحفيزية من الارتياح (Content Theory)

أ. نظرية التسلسل الهرمي للاحتياجات

وتوضح هذه النظرية أن كل فرد سيحاول تلبية الاحتياجات على مراحل. خمسة مستويات من الحاجة المعروفة باسم التسلسل الهرمي لاحتياجات ماسلو، وهي الاحتياجات الفسيولوجية (*physocological needs*)، واحتياجات السلامة (*safety needs*)، والاحتياجات

<sup>27</sup> Abul Fida' 'Imaduddin Isma'il bin Umar bin Katsir al-Qurasyi al-Bushrawi (Ibnu Katsir), *Tafsir Ibnu Katsir (Jilid 4)*, (Solo: Insan Kamil, 2017), p. 201-202.

<sup>28</sup> Bhirawa Anoraga, "Motivasi Kerja Islam dan Etos Kerja Islam Karyawan Bank Jatim Syariah Cabang Surabaya"...., p. 533-534.

<sup>29</sup> Dian Kusumaningtyas, "Religiusitas Pada Motivasi dan Etika Profesi Akuntan Dalam Perspektif Islam", *Cendikia Akuntansi*, Vol. 4, No. 3 (2016), p. 122.

<sup>30</sup> Ni Kadek Suryani dan John E.H.J., *Kinerja Organisasi*, (Yogyakarta: Deepublish, 2018), p. 58-64.

<sup>31</sup> Ajabar, *Manajemen Sumber Daya Manusia*, (Yogyakarta: Deepublish, 2020), p. 40-41.

الاجتماعية (*sosial needs*)، واحتياجات التقدير (*esteem needs*) واحتياجات تحقيق الذات (*self actualization needs*).

ب. نظرية ERG (*Existence, Relatednes and Growth*)

ERG هو الوجود، ذات الصلة ودان النمو. وقد وضعت Alderfer هذه النظرية، التي تقول أن الشخص سوف تميل إلى زيادة احتياجاته بعد تلبية الاحتياجات أدناه له. في هذه النظرية هناك ثلاث مجموعات من الاحتياجات، وهي: الحاجة إلى الوجود (*existence needs*)، والحاجة إلى الشركات التابعة (*relatednes needs*) والحاجة إلى النمو (*growth*).

ج. نظرية عاملين

Frederick Herzberg كان أول من طرح هذه النظرية، وذكر أن هناك شيئين أو عاملان يمكن أن يؤثر على موقف الفرد نحو عمله. العاملان هما العامل المحفز الذي يتكون من: الإنجازات والترقيات والجوائز والتقدير والنجاح والمسؤولية والنمو والتنمية الشخصية. ويتكون عامل عدم الرضا من: الراتب، الوضع، ظروف العمل، العلاقات الشخصية، جودة الإشراف، سياسات الشركة والإدارة.

د. نظرية تحفيز الإنجاز

مخترع هذه النظرية هو David Mc. Clelland، وقال إن الشخص لديه ثلاثة احتياجات، وهي: الحاجة إلى الإنجاز، والحاجة إلى السلطة والحاجة إلى المنتصبين.

## 2. نظرية تحفيز العملية (*Process Theory of Motivation*)

أ. نظرية الأمل

نظرية Victor H. Vroom تشير إلى أن الفرد يعمل على تحقيق توقعات العمل.

ب. نظرية العدالة

وتكشف هذه النظرية أن العدالة هي قوة دافعة يمكن أن تحفز روح العمل الفردي. لذلك وفقا لهذه النظرية يجب على القائد أن تتصرف عادلا لجميع أموره.

ج. نظرية التعزيز

وتكشف هذه النظرية أن هناك ثلاثة أنواع من التعزيزات التي يمكن استخدامها من قبل الرؤساء لزيادة تحفيز التابع، وهي: التعزيز الإيجابي، والتعزيز السلبي والعقاب.

### العوامل المؤثرة على تحفيز العمل

وفقا لسوتريسنو، وتنقسم العوامل التي تؤثر على تحفيز العمل إلى قسمين، وهما<sup>32</sup>:

#### 1. العوامل الداخلية

أ. الرغبة في أن تكون على قيد الحياة

ب. الرغبة في أن تكون قادرة على الحصول

ج. الرغبة في الحصول على الجائزة

د. الرغبة في الحصول على الاعتراف

هـ. الرغبة في السلطة

#### 2. العوامل الخارجية

أ. ظروف البيئة الجيدة

ب. التعويض الكافي

ج. الإشراف الجيد

د. وجود ضمانات وظيفية

هـ. المركز والمسؤوليات

و. لوائح مرنة

<sup>32</sup> نفس المرجع، ص: 39-40

## مؤشرات تحفيز العمل

تستخدم هذه الدراسة مؤشرات تحفيزية من نظرية ماسلو. نظرية ابراهام ماسلو من التسلسل

الهرمي يتكون من<sup>33</sup>:

### 1. الاحتياجات الفسيولوجية

الاحتياجات الفسيولوجية هي التسلسل الهرمي الأساسي للاحتياجات البشرية. والمقصود هو ضرورة العيش ، مثل الأكل والشرب والمأوى والتنفس وأشبح ذلك.

### 2. الحاجة إلى الشعور بالأمن

وإذا تم تلبية الاحتياجات الفسيولوجية، فستنشأ الحاجة الثانية، وهي الحاجة إلى الشعور بالأمن. هذه الاحتياجات مثل الحاجة إلى الحماية من مخاطر وحوادث العمل، وضمان الأيام المستقبلية إذا لم تعد تعمل والضمان الاجتماعي.

### 3. الاحتياجات الاجتماعية

إذا كانت الاحتياجات الفسيولوجية والأمن قد تم وفاءها ثم الحاجة إلى الاختلاط مثل الصداقة والتفاعل بشكل أوثق مع الآخرين. ويتعين على المنظمة أن تكون لها علاقة بالحاجة إلى فريق عامل مدمج، والإشراف الجيد، والاستجمام المشترك.

### 4. الحاجة إلى منح جوائز

هذه الحاجة هي مثل الرغبة في أن يكون موضع تقدير، والاعتراف بالقدرة، واحترام واحد من الإنجازات والخبرة، فضلا عن فعالية الشخص.

<sup>33</sup> Eko Prastyo, Leonardo Budi Hasiolan dan Moh. Mukeri Warso, "Pengaruh Motivasi, Kepuasan, dan Lingkungan Kerja Terhadap Kinerja Karyawan Honorer Dinas Bina Marga Pengairan dan ESDM Kabupaten Jepara", *Jurnal of Management*, Vol.2, No. 2 (2016), p. 5.

## 5. الحاجة إلى تحقيق الذات

في نظرية ماسلو تحقيق الذات هو أعلى ترتيب. *Actualization* له علاقة مع عملية التنمية الذاتية للشخص لتحقيق العمل المنجز. هذه الاحتياجات هي مثل ترقية القدرات والمهارات والإمكانات التي لدى الشخص. الشخص الذي تهيمن عليه الحاجة إلى تحقيق الذات يفضل التحديات والمهام المختلفة في القيام بكل وظيفة.

### منهج البحث

تم تصميم هذا البحث لتحليل العلاقة بين المتغيرات بحيث يتم تضمين هذا البحث في نوع البحوث العلاقة السببية، هو البحث الذي يسعى إلى إيجاد علاقة سببية على أساس طريقة معينة<sup>34</sup>. يتم تضمين هذا البحث في نوع البحوث الميدانية. تستخدم طريقة البحث هذه طريقة البحث الكمي. طريقة البحث الكمي هي طريقة بحثية تقوم على فلسفة الوضعية، تستخدم في البحث عن مجموعات أو عينات محددة، تقنيات أخذ العينات تتم بشكل عشوائي بشكل عام، جمع البيانات باستخدام أدوات البحث، وتحليل البيانات الكمية/الإحصائية بهدف اختبار الفرضيات القائمة<sup>35</sup>. ويشار إلى هذه الطريقة على أنها طريقة كمية لأن بيانات البحث في شكل أرقام وتحليل باستخدام الإحصاءات<sup>36</sup>.

المتغيرات المستخدمة في هذه الدراسة هي متغيرات دافع العمل كمتغيرات مستقلة ومتغيرات أداء الموظف كمواد متوازية متغيرة كما هو موضح في الفرضية. تسعى هذه الدراسة إلى إيجاد تأثير العلاقة بين تحفيز العمل وأداء الموظف.

<sup>34</sup> Sugiyono, *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif dan R&D*, (Bandung: Penerbit Alfabeta, 2018), p. 59.

<sup>35</sup> نفس المرجع، ص: 14

<sup>36</sup> نفس المرجع، ص: 13

## مجتمع وعينة مجموعة المجيبين

السكان هي منطقة تعميم تتكون من الكائنات / الموضوعات التي لديها كمية معينة وخصائص يحددها الباحث لدراستها ثم استخلاص النتائج<sup>37</sup>. السكان في هذه الدراسة هي جميع الموظفين من جامعة دار السلام كونتور فونوروكو التي بلغت 111 شخصا.

الجدول رقم 1. عدد الموظفين في جامعة دار السلام كونتور فونوروكو<sup>38</sup>.

الرقم	أنواع الموظفين	عدد الموظفين
١	النظافة	٣٨
٢	تعمير البناء	٣٢
٣	وحدة الأعمال	٢٦
٤	وحدة أمنية	٧
٥	مواصلات	٦
٦	فندق	٢
	مجموع	١١١

## عينات البحث

العينات هي جزء من عدد السكان وطابعمهم<sup>39</sup>. وكانت العينات في هذه الدراسة موظفين غير أكاديميين في جامعة دار السلام كونتور فونوروكو. عدد الموظفين في جامعة دار السلام كونتور هو 111 شخصا، بحيث يكون عدد العينات التي سيتم أخذها 84 مجيباً بمعدل خطأ 5٪ من أفراد السكان.

<sup>37</sup> Sugiyono, *Metode Penelitian Bisnis Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D*, (Bandung: Penerbit Alfabeta, 2017), p. 136.

<sup>38</sup> المصدر: مكتب تعميم البناء، مكتب المرافق العام، مكتب وحدة الأعمال في جامعة دار السلام كونتور، مكتب مجلس

إدارة رعاية الطلبة، مكتب مواصلات ومكتب فندق.

<sup>39</sup> نفس المرجع، ص: 137

ويستند هذا على الصيغ والجداول التي وضعتها *Isaac* و *Michael*، لمعدلات الخطأ، 1٪، 5٪ و 10٪<sup>40</sup>. في هذه الدراسة، تقنية العينة المستخدمة هي أخذ العينات الاحتمالية باستخدام تقنية أخذ العينات العشوائية البسيطة، وهي أخذ عينات من مجموعات السكان التي تتم بشكل عشوائي بغض النظر عن الطبقات في السكان<sup>41</sup>.

وفي الوقت نفسه، لمزيد من التفاصيل في أخذ العينات التي أجريت في هذه الدراسة هو استخدام

صيغة حساب *Isaac* و *Michael* على النحو التالي<sup>42</sup>:

$$S = \frac{\bar{y} \cdot N \cdot P \cdot Q}{d^2 (N - 1) + \bar{y} \cdot P \cdot Q}$$

$\bar{y}$  و  $dk = 1$  حالة الخطأ العادي 1٪، 5٪، 10٪.

$$P = Q = 0,5 = d$$

$S =$  عدد العينات.

$$\frac{0,5 \times 0,5 \times 120 \times 2.706025}{0,5 \times 0,5 \times 2.706025 + (1 - 120) \times 0.05^2}$$

$$\frac{81.18075}{0.97400625}$$

$$84 =$$

في الحساب أعلاه، يمكن تحديد عدد العينات في جمع البيانات الأولية التي تتم إلى 84 من

الموظفين جامعة دار السلام كونتور.

<sup>40</sup> Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif dan R&D*, (Bandung: Penerbit Alfabeta, 2017), p. 86.

<sup>41</sup> نفس المرجع، ص: 82

<sup>42</sup> نفس المرجع، ص: 126



## أسلوب لتحليل البيانات

### 1. الاختبار الصلاحية

الاختبار الصلاحية هو إجراء يوضح صحة أو صحة أداة البحث. ويشير اختبار الصلاحية هذا إلى مدى أداء أداة ما وظيفة. ويقال إن الصك صالح إذا كان الصك يمكن استخدامه لقياس ما يريد قياسه<sup>43</sup>.

### 2. الاختبار الموثوقية

وقال سهارسيمي أريكونتو إن الموثوقية هي فهم أن الأداة يمكن الوثوق بها بما يكفي لاستخدامها كأداة لجمع البيانات لأن الأداة جيدة بالفعل. ويقال إن الأدوات هي الثبات إذا كانت قادرة على إعطاء نفس النتائج نسبيا عند إعادة قياس كائنات مختلفة في أوقات مختلفة أو يمكن القول أنها تعطي نتائج ثابتة. التقنية المستخدمة لقياس الموثوقية هي استخدام صيغة *Alpha Cronbach* على النحو التالي<sup>44</sup>:

$$r_{11} = \left[ \frac{k}{k-1} \right] \left[ 1 - \frac{\sum S_b^2}{S_1^2} \right]$$

ملاحظات:

$r_{11}$  = قيمة الموثوقية

$\sum S_b^2$  = عدد نسب الفرق لكل صنف

$S_1^2$  = مجموع الفرق

<sup>43</sup> نفس المرجع، ص: 63

<sup>44</sup> I Putu Ade Andre Payadnya dan I Gusti Agung Ngurah Trisna Jayantika, *Panduan Penelitian Eksperimen Beserta Analisis Statistik dengan SPSS*, (Yogyakarta: Deepublish, 2018), p. 31-32.

$k =$  العديد من العناصر

### 3. الاختبار الافتراضات الكلاسيكية

هناك العديد من الاختبارات التي غالبا ما يتم إجراؤها في اختبار الافتراض الكلاسيكي، بما في ذلك<sup>45</sup>:

#### أ. الاختبار الطبيعي

اختبار الأوضاع الطبيعية هو معرفة ما إذا كانت القيمة المتبقية قد تم توزيعها بشكل طبيعي أم لا. نموذج انحدار جيد هو أن يكون لها قيمة متبقية موزعة عادية. حتى لا يتم تنفيذ اختبارات الأوضاع الطبيعية على كل متغير، ولكن على قيمته المتبقية.

#### ب. اختبار هيتروسكيداستيسيتاس

اختبار هيتروسكيداستيسيتاس هو معرفة ما إذا كان هناك تفاوت من الملاحظة المتبقية إلى أخرى. نماذج الانحدار التي يمكن أن تلي المتطلبات هي حيث توجد تباينات مماثلة من الملاحظة المتبقية إلى أخرى ويمكن أن تسمى *homoskedastisitas*. يمكن الكشف عن هيتروسكيداستيسيتاس يتم ذلك عن طريق طريقة مؤامرة مبعثر.

### 4. تحليل انحدار خطي بسيط

تحليل الانحدار الخطي هو تحليل للعلاقة بين متغيرين و بيانات رقمية على افتراض وجود علاقة خطية بين المتغيرين. وتتميز الخطية لهذه العلاقات المتغيرة بتبعية المتغيرات المرتبطة بالمتغيرات التي يمكن

<sup>45</sup> Albert Kurniawan Purnomo, *Pengolahan Riset Ekonomi Jadi Mudah dengan IBM SPSS*, (Surabaya: Jakad Publishing, 2019), p. 49-65.

عرضها بسهولة. بحيث في النتائج النهائية لتحليلها يمكن الحصول على نموذج رياضي للعلاقة الخطية مع الصيغة على النحو التالي<sup>46</sup>:

$$Y = a + bX$$

ملاحظات:

$$Y = \text{الأداء}$$

$a$  = الثوابت التي تم الحصول عليها من التحليل.

$b$  = معامل انحدار الدافع الداخلي

$$X = \text{تحفيز}$$

### 5. اختبار معامل التحديد ( $R^2$ )

معامل التحديد هو مقدار تأثير المتغيرات الحرة على المتغيرات غير الحرة. وفقا Sulyanto، إذا ارتفع معامل تحديد، فارتفعت قدرة المتغيرات المستقلة في شرح التغيرات في المتغيرات غير المعتمدة. قيمة معامل التحديد تتراوح من صفر إلى واحد<sup>47</sup>.

إذا كان معامل التحديد أقرب إلى واحد، فإن تأثير المتغيرات الحرة على المتغيرات غير الحرة يكون أقوى، يعني المتغيرات الحرة توفر تقريبا جميع المعلومات اللازمة للتنبؤ الاختلافات المتغير غير الحرة. في حين أن وفقا لغزالي أن معامل صغير لتحديد ( $R^2$  المعدلة) يعني قدرة المتغيرات الحرة في شرح الاختلافات من المتغيرات غير الحرة محدودة<sup>48</sup>.

### 6. الاختبار الفرضية

<sup>46</sup> Hardisman, *Tanya Jawab Analisis Data: Prinsip Dasar dan Langkah-langkah Praktis Aplikasi pada Penelitian Kesehatan dengan SPSS*, (Padang: Guepedia, 2020), p. 111

<sup>47</sup> Sri Wahyuni, *Kinerja Sharia Conformity And Profitability Index Dan Faktor Determinan*, (Surabaya: Scopindo, 2020), p. 79.

<sup>48</sup> نفس المرجع، ص: 79

لإثبات الحقيقة الفرضية المقترحة في هذا البحث، من الضروري إثبات وجود اختبارات افتراضية، أي باستخدام اختبارات  $T$ <sup>49</sup>.

### أ. اختبار $T$

وفقا Suprayanto، يتم اختبار  $t$  مع الصيغة التالية:

$$t = \frac{b}{S_b}$$

ملاحظات:

$b$  = معامل التراجع.

$S_b$  = الانحراف المعياري للمتغيرات الحرة.

$t$  = اختبار الفرضية

إذا  $t$  حساب  $t >$  الجدول ثم هناك تأثير بين المتغير الحر والمتغير المنضم. إذا  $t$  حساب  $t <$  الجدول ثم لا يوجد أي تأثير بين متغير الحرة والمتغير منضم. وهذا يعني أن المتغيرات الحرة هي أقل قدرة على شرح المتغيرات ملزمة والعكس بالعكس إذا  $t$  حساب  $t >$  الجدول ثم يتم رفض فرضية الصفر ( $H_0$ )، يتم قبول فرضية العمل ( $H_1$ ). لذلك يمكن استنتاج أن المتغيرات الحرة قادرة على شرح المتغيرات المرتبطة.

الفرضيات في هذا الاختبار  $t$  هي:

$H_0$  = لا يوجد أي تأثير بين دافع العمل وأداء الموظف.

$H_1$  = هناك تأثير بين دافع العمل وأداء الموظف.

المناقشة

<sup>49</sup> Hendri Maduki et al., *Inovasi Pelayanan Publik Menghadapi Masyarakat Ekonomi ASEAN (MEA)*, (Madura: Duta Media, 2017), p. 10.

في هذه الدراسة متغيران، هما تحفيز العمل (المتغيرات المستقلة) وأداء الموظف (المتغيرات التابعة). وكانت العينة التي أخذها الباحث من موظفي جامعة دار السلام كونتور فونوروكو لمعرفة ما إذا كان هناك تأثير لتحفيز العمل على أداء الموظفين في جامعة دار السلام كونتور.

استناداً إلى متغير X (تحفيز العمل) مع بيان 11 بنود على تحفيز العمل، ومن المعروف أن معظم المجيبين في الاستطلاع قدموا إجابة "أوافق" على متوسط عدد متغيرات تحفيز العمل، وهو 464 بياناً أو 50.22%. ويمكن استنتاج أن مستوى الحافز على العمل لدى الموظفين في جامعة دار السلام كونتور جيد.

استناداً إلى المتغير Y (أداء الموظف) مع 8 بنود بيان فيما يتعلق بأداء الموظف، ومن المعروف أن معظم المجيبين في الاستطلاع قدموا إجابة "أوافق" على متوسط متغير أداء الموظف، وهو 336 بياناً أو 50.00%. ويمكن استنتاج أن مستوى أداء الموظف في جامعة دار السلام كونتور جيد.

استناداً إلى نتائج البحث في الحسابات التي تمت معالجتها باستخدام SPSS 24.0 التي حصلت على نتائج اختبار تحليل الانحدار الخطي البسيط الذي هو  $Y = 25.561 + 0.201X$ . إذا زاد حافز العمل بنسبة 1% فقط، فإن أداء الموظف سيزداد بنسبة 20.1%. ويمكن أيضاً أن ينظر إلى أن القيمة t حساب 2.354 أكبر من t الجدول 2.024. يشير هذا إلى أن متغير تحفيز العمل (X) له تأثير كبير على متغير الأداء (Y). ويعتبر تحفيز العمل يشعر بها موظفي جامعة دار السلام كونتور فونوروكو عالية.

استناداً إلى نتائج اختبار معامل التحديد ( $R^2$ )، تبلغ قيمة *Adjusted R Square* 0.104 مما يعني أن حافز العمل قد ساهم بنسبة 10.4% في أداء الموظف، وتناثر النسبة المتبقية وهي 89.6% بمتغيرات أخرى غير مدرجة في هذه الدراسة.

استناداً إلى نتائج اختبار الفرضية على اختبار  $t$ ، لمتغير تحفيز العمل الذي تم الحصول عليه  $t = 2.354$  بقيمة دلالات  $0.024 < 0.05$ . ويمكن استنتاج أن  $H_0$  مرفوضة و  $H_1$  مقبول. يشير هذا إلى أن متغير تحفيز العمل (X) له تأثير كبير على متغير الأداء (Y).

نتائج هذه الدراسة تدعم البحوث من (2020) Asmawiyah, Afiah Mukhtar dan Nurjaya

درس مع عنوان "*Pengaruh Motivasi Kerja dan Kepuasan Kerja Terhadap Kinerja Karyawan*" تحفيز العمل له تأثير إيجابي وكبير على أداء موظفي *PT. Perkebunan Nusantara 14 Makassar*، المشار إليها من قبل قيمة  $t - statistic > 10.711$  جدول  $t > 1.96$ . الرضاء الوظيفيين له تأثير كبير على أداء موظفي *PT. Perkebunan Nusantara 14 Makassar*، مبيناً بقيمة إحصائية  $t - statistic > 6.812$  جدول  $t > 1.96$ . وهكذا، تظهر نتائج هذه الدراسة أن تحفيز العمل والرضا الوظيفي لها تأثير إيجابي وكبير على أداء موظفي *PT. Perkebunan Nusantara 14 Makassar* وقادرة على المساهمة في متغيرات أداء الموظف إلى  $48.96\%$  من  $51.04\%$  المتبقية تتأثر متغيرات أخرى لم تدرس في هذه الدراسة.

في الدراسة التي أجراها (2019) Dori Sandra Yudistira dan Febri Susanti بعنوان "*Pengaruh Motivasi Kerja dan Budaya Kerja Terhadap Kinerja Karyawan Dinas Pemberdayaan Masyarakat dan Desa, Pengendalian Penduduk dan Keluarga Berencana Kabupaten Pesisir Selatan*". وأظهرت نتائج التحليل الإحصائي الوصفي أن متوسط درجات متغيرات الحافز كان  $4.09$ . في حين أن متوسط درجة ثقافة العمل المتغير هو  $3.58$ . ومتوسط درجة أداء الموظف المتغير هو  $3.92$ . وهكذا تظهر نتائج هذه الدراسة أن تحفيز في العمل وثقافة العمل إيجابيان ويؤثران بشكل كبير على أداء الموظف.

في دراسة أجراها (2019) Muhammad Ekhsan بعنوان "*Pengaruh Motivasi dan Disiplin Kerja terhadap Kinerja Karyawan*". أظهرت نتائج هذه الدراسة أن المتغيرات التحفيزية والتأديبية تؤثر جزئياً وفي وقت واحد على أداء موظفي *PT Synchrum Logistics*. ويتضح ذلك من نتائج الاختبارات المتزامنة (الاختبار F) وأظهرت نتائج الاختبار الجزئي (اختبار t) أيضاً قيمة كبيرة من متغيرين

مستقلين يدعمان الفرضية. وهكذا، فإن نتائج الاختبار من هذه الدراسة تنص على أن هناك تأثير متزامن بين متغيرات تحفيز العمل والتأديبي على أداء *PT Syncrum Logistics*.

في البحث الذي أجراه Aldo Herlambang Gardjito, Mochammad Al Musadieg dan

Gunawan Eko Nurtjahjono (2014) بدراسة بعنوان "*Pengaruh Motivasi Kerja dan Lingkungan Kerja Terhadap Kinerja Karyawan*". واستناداً إلى نتائج التحليل يبين أن تحفيز العمل له تأثير كبير على أداء الموظفين *PT. Karmand Mitra Andalan Surabaya*، يشار إليها بقيمة من  $t = 0.000$  أقل من  $\alpha = 0.05$  ( $0.05 < 0.000$ ) مع معامل انحدار  $0.226$ . تحفيز العمل وبيئة العمل في وقت واحد لها تأثير كبير على أداء موظفي *PT. Karmand Mitra Andalan Surabaya*، المشار إليها بقيمة من  $F = 0.000$  أصغر من  $\alpha = 0.05$  ( $0.05 < 0.000$ ).

هذا البحث هو وفقاً لنظرية أنور برايو مانجكونيغارا الذي ذكر أن أحد العوامل التي تؤثر على أداء الموظف هو العوامل التحفيزية، يتم إنشاء تحفيز من موقف الموظف في التعامل مع حالة العمل. المعنى أن الموظف يجب أن يكون لديه موقف عقلي جاهز وقادر على الاستفادة وفهم الأهداف الرئيسية بأهداف العمل التي يجب تحقيقها، والقدرة البدنية وخلق حالة عمل<sup>50</sup>.

### الاستنتاج

استناداً إلى نتائج التحليل والمناقشة التي أجريت في هذه الدراسة، يمكن للمؤلفين استخلاص

النتائج:

أ. مستوى تحفيز العمل للموظفين في جامعة دار السلام كونتور فونوروكو جيد. ويمكن إثبات أن معظم المجيبين أجابوا على "أوافق" على متوسط عدد متغير تحفيز العمل، وهو 464 بياناً أو 50.22٪.

<sup>50</sup> Anwar Prabu Mangkunegara, *Manajemen Sumber Daya Manusia Perusahaan...*, p. 68.

ب. مستوى أداء الموظف في جامعة دار السلام كونتور فونوروكو جيد. ويمكن إثبات أن معظم المجيبين أجابوا على "أوافق" على متوسط عدد متغير أداء الموظف، وهو 336 بيان أو 50.00٪.

ج. ويؤثر تحفيز العمل على أداء الموظفين في جامعة دار السلام كونتور فونوروكو. مع نتائج اختبار تحليل الانحدار الخطي البسيط الذي هو  $Y = 0.201 + 25.561X$ , استناداً إلى مستوى الأهمية  $0.024 < 0.05$ . في نتيجة الاختبار معامل التحديد ( $R^2$ ) أن المتغير المستقل يؤثر على المتغير التابع بنسبة 10.4٪. وتأثرت النسبة المتبقية وهي 89.6٪ بمتغيرات أخرى لم تدرج في الدراسة. ويمكن ملاحظة أن القيمة  $t$  حساب 2.354 أكبر من  $t$  الجدول 2.024. وقد قبلت الفرضية الواردة في هذه الدراسة، لأن هناك تأثيراً كبيراً بين تحفيز العمل والأداء في الموظفين الذين يعملون بنشاط في جامعة دار السلام كونتور.

## المقترحات

بناء على نتائج البحث الذي تم القيام به، فإن الاقتراحات التي قدمها الباحث هي:

أ. إلى الجامعة

جامعة دار السلام كونتور لديها حافز عمل جيد. من نتائج هذه الدراسة ومن المعروف أن تحفيز العمل يؤثر على أداء الموظف. ومن خلال توفير المزيد من تحفيز العمل سوف تكون قادرة على تحسين أداء موظفي جامعة دار السلام كونتور. تحفيز مهم لتحسين أداء الموظف، على سبيل المثال عندما لا يكون هناك اعتراف من الجامعة لأداء الموظف، وهذا سوف يقلل حسن أداء الموظف. يقدم الباحث المشورة لجامعة دار السلام كونتور لزيادة تحفيز العمل من أجل زيادة تحسين أداء الموظفين.

ب. إلى الباحث التالي



ولا يزال هذا البحث تقتصر على المتغيرات، التي استخدمت متغيرين فقط، وبالتالي فإن التحليل الذي تم الحصول عليه كان أقل عمقا. بالنسبة للباحث في المستقبل، يقترح الباحث إضافة متغيرات مجانية أخرى لمعرفة تأثير الأداء بحيث يتم تحقيق النتائج بشكل أفضل ويمكن أن يوسع المعرفة أو البصيرة.

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