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EP JOURNAL OF HUMAN RESOURCES

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An EP Journal of Human Resources (EJHR) is a peer-reviewed journal that provides a specialized encouragement and dissemination of research and practice in human resource management research. It is a journal that aims to provide a forum for discussion and debate, and to stress the critical importance of people management to a wide range of economic, political and social concerns. In terms of the discipline focus, all articles broadly focusing on the theory and practice of managing human resources for the benefit of individuals, firms and community at large will be acceptable.

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Obstacles in Conducting Performance Appraisal in the Hospitality Industry - A Pragmatic Research

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ABSTRACT

Performance appraisal is a process of obtaining, analyzing and recording information about the relative worth of an employee. It is a systematic periodic and an impartial rating of an employee's excellence in matters pertaining to his present job and his potential for a better job. A good appraisal system provides right feedback about the quality of performance of the employee. In spite of dislike by several employees, performance appraisal has become an inescapable feature. It imparts benefits not only to the employees but also to supervisors and management.

The objective of the research is to find out the most predominant obstacles to performance appraisal system and to suggest strategies how to make performance appraisal more effective.

Index Terms – Hotel, Appraisal, Performance, Hospitality.

INTRODUCTION

Performance Appraisal though very widely used and probably sound in theory, but it presents a number of problems in actual practice. No doubt there are multiple uses of performance appraisal for management in the interest of organization efficiency and effectiveness, but obstacles are also many. Foremen are only human beings and they are not exception to commit errors in their judgment. “The rating form does not necessarily means the same to all foremen. Sometimes an employee may be rated low because his supervisor just does not give any high rating.”¹ According to Kellogg “the appraisal of one human being by another is not scientific but subjective and the process involves some important ethical questions. There are a great number of shortcomings that generally come in the way to accurate rating.”² The shortcomings which are reported are quite common and more frequent includes:

- Unskilled Supervisors
- Ineffective Forms
- Inadequate Procedures
- Infrequent Evaluation
- Fear of offending employees and unfairness
- Failure to follow up
- Halo effect

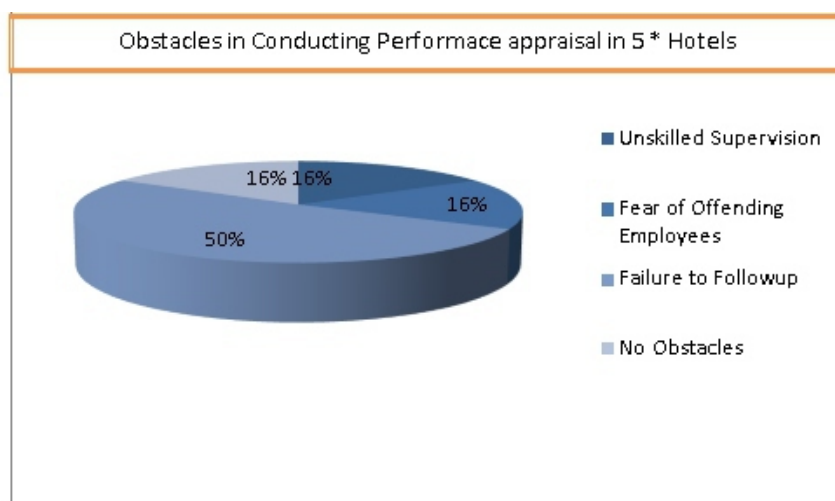
“The identification of the above obstacles is necessary to minimize their impact on the performance appraisal.”³

Obstacles in conducting performance appraisal in selected hotels units

The ideal approach to performance appraisal is that in, which the evaluator is free from personal biases, prejudices and idiosyncrasies. This is because when an evaluation is objective, it minimizes the potential, capricious and dysfunctional behaviour of the evaluator, which may be detrimental to the achievement of the organizational goals. There are certain obstacles in implementing effective performance appraisal process system; an attempt was made to find out the obstacles faced in the selected hotel units. Following table shows the obstacles in performance appraisal.

Obstacles in Conducting Performance Appraisal in Selected Hotels

S.no	Obstacles in Performance Appraisal	5star	4 star	3 star	2 star	1 star	Heritage	Unapproved
1	Unskilled Supervision	16%	---	30%	40%	---	14%	20%
2	Ineffective forms	---	---	---	---	---	---	---
3	Inadequate Procedure	---	---	10%	20%	---	---	---
4	Infrequent Evaluation	---	---	---	---	---	---	---
5	Fear of Offending Employees	16%	---	10%	---	---	14%	---
6	Fear of Unfairness	---	---	---	---	---	---	---
7	Failure to Followup	50%	50%	---	20%	---	---	---
8	Halo Effect	---	---	---	---	---	---	---
9	No Obstacles	16%	50%	50%	20%	---	71%	---
	Performance Appraisal N/A	---	---	---	---	---	---	80%



The analysis regarding obstacles in conducting the performance appraisal indicates that most of the selected hotel units do not found any obstacles in conducting Performance appraisal. But 50% of five star and four star consider failure to follow up as a major obstacles in conducting performance appraisal and 16% of the five star hotels also believe that unskilled supervision and fear of offending employees are also an obstacles in conducting performance appraisal.

The analysis further suggest that in 10% to 40% of three star, two star and heritage hotels unskilled supervision, inadequate procedure, fear of offending employees are the major obstacles in conducting performance appraisal.

It is also noted from the analysis that 20% of unapproved hotels do not conduct performance appraisal because of unskilled supervision as a major obstacles, where as 80% of unapproved hotels do not have any system of performance appraisal therefore no question of any obstacles arises.

Thus Performance Appraisal system ideally is an organizational programme involving both the organization and the personnel to improve their capabilities, therefore it is essential that a sound performance appraisal system should be developed for assessing employee performance on a regular basis and should be done by immediate superior and be free from biasness.

Suggestion to make performance appraisal more effective

The performance Appraisal of employees is another important function of human resource management. It is generally observed that the employees don't take this exercise in its right spirit. In order to seek there willing cooperation the management must consider the following points: -

- The human resource management should instill confidence in the employees that it is a development exercise and is not meant to punish anyone.
- he employee should be aware of the performance in term of goals, targets, behavior etc. expected of them.
- It should be ensured that the appraisal system itself is job-related, performance-based, uniform and non-variable, fair, just and equitable, and that the appraiser are honest, rational, and objective in their approach, judgment and behavioral orientations.
- It is for the human resource management as well as the top management to decide which method or a combination of methods they like to use in their organization. The active involvement of line supervisor is a must in the process of any method of performance appraisal. It is suggested to use group method rather than leaving it to individuals.
- The organization should give emphasis in shifting from traditional to new employee development oriented performance appraisal mechanism.
- Performance appraisal reports should be examined meticulously before taking any positive or negative action.
- To promote intra and inter-departmental consistency and uniformity, line and staff coordination should be ensured.
- Supervisors responsible for performance appraisal should be well trained in the art and science of performance appraisal to ensure uniformity consistency and reliability.

- There should be provision of appeals against appraisals to ensure confidence of the employees. The employees should be given an opportunity to express their feeling on the performance reports.
- The appraisal should be less time consuming and less costly. At the same time, it should bring the maximum benefits.

Above all the improvement depends on the mutual respect, cooperation, cohesiveness, and empathic attitude covering all aspects of organizational activities.

CONCLUSION

The management of hotel industry has special role and responsibility to play in showing leadership in the area of Human Resource Management. They should make concerted efforts in this regard and serve by model for other organization. But that would require will and willingness in their part in the real sense and spirit treating man to man.

POPULATION AND SAMPLE METHODOLOGY

To do a meaningful and in-depth study a sample of 40 hotels, which represents the universe of different class of hotels, that includes five star, four star, three star, two star, heritage and unapproved hotel from Rajasthan. The rationale behind this sample is to have proper representation and can have a comparative study.

DATA AND SOURCES OF DATA

The study was of descriptive, analytical and diagnostic in nature and comprises the essential elements of social sciences, enquiring to explain the organizational culture. This explorative study is based on both primary & secondary data. The primary data has been collected with the help of a structured questionnaire and through direct interviews with hotels Human Resource Manager/ General Manager/ Managing Director/ Employees. Secondary data has been collected from internal records of the hotels as well as from other published sources.

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Developing Ergonomics-Based Practice System to Improve Students' Typing Skills

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ABSTRACT

Increased competence must exist in vocational education. Less measurability of competency typing and convenience in using the computer laboratory becomes a problem for the Department of Business Administration, Bali State Polytechnic. For that, we need a system repair work practice typing on the student. This research was conducted at the Department of Business Administration computer laboratory Bali State Polytechnic. The method used is experiment with design group within - treatment (same subject). A total sample of 28 students of the 2nd semester and are taking practice typing. Competence is measured from the speed and accuracy in typing. Comfortable measured by questionnaires of practice comfort, and fatigue measured using a 30 item questionnaire of fatigue. Data of fatigue and comfortable were analyzed using the non-parametric Wilcoxon test and data of typed competence analyzed using t-paired test at the 95% significance level. Results of this research showed that there was a decrease in fatigue student practice 28.10%, decrease in musculoskeletal complaints 31.14%, increase in comfortable 39.63%, increase in typing speed competence the 27.31%, and an increase in typing accuracy competence 5, 10%. It was concluded that the improvement of work practices system can reduce fatigue and musculoskeletal complaints of students and increase typing comfort and competence of students in the Department of Business Administration Bali State Polytechnic.

Keywords: *comfortable; fatigue; practical work; system; typing competence;*

1. INTRODUCTION

Increasing competence is the goal of vocational education. In vocational education, the activities must be systematic and structured. Lectures, practice, professional training programs, specializations, and the like need to be held well and continuously, so that graduates who have high competence are ready to work. Likewise, the programs at Bali State Polytechnic, especially the Business Administration Department, meet the vision of the Department, namely: To become a leading study program in producing professional graduates in the field of business administration and secretary, who have the knowledge and skills appropriate to the demands of technology and industry with international quality competitiveness. For this reason, it is necessary to organize education which leads to the realization of this vision (Macías et al., 2018; Ginaya et al., 2018).

One of the courses taught in the Business Administration Department is typing speed. This course belongs to the adeptness course group (MKB). The purpose of this course is to improve students' typing skills needed by a secretary or administrative employee. In the world of business or office, such as Hotels, Travel, and Clothing Companies, be it limited liability companies, Limited Partnership, Firma, and government agencies such as Education, Social or Economics Affairs, being able to type

professionally is needed both for a secretary or an office employee. This is because typing is the basis for keyboard mastery (Sulastri, 2014).

The keyboard mastery is directed at fostering and developing typing skills, but the completeness in typing is not only determined by the computer but involves external conditions (excluding typists) such as chairs used, computer desks, stopwatches (tools for measuring speed and accuracy), paper used, physical work environment, typing fatigue exercise, sitting attitude while typing, placement of the script, and the typists being in a state of physical and spiritual health, mental readiness for typing, and concentration at the time of typing.

Problems that occur when practicing on typing courses include: students' typing speed is not yet optimal, many typing errors occur, chairs are not in accordance with student body size so that fatigue often occurs, a lot of students do not meet the correct requirements when it comes to sitting (such as one leg resting on the knee, holding a college bag when typing, not leaning on the back of a chair), the typing script is not placed on the right side of the computer but on the left so it takes time because the typing script always shifts erratically, the eye view is not fixed on the typing script but precisely on the keyboard, the temperature of the practice room is sometimes hot because the AC is out of order, and so on.

These problems will have an impact on the lack of achievement of competencies in typing. For this reason, there is a need for corrective steps so that these problems are resolved and typing competencies can be achieved. Preliminary research found that the minimum target to be achieved in the typing practice is the speed for the Indonesian language text is 25 words per minute and 98% accuracy, while the English language text is targeted at 20 words per minute with an accuracy of 98% (Workshop in Business Administration, 2012).

The solution steps of these problems include the improvement of the system in typing practice based on ergonomic rules. Among the rules of ergonomics is making people work more effectively, comfortably and productively (HSE, 2013). In terms of subjects (students), there needs to be an improvement in sitting attitude so that it is in accordance with the standard work sitting posture. In terms of the equipment used: work chairs must be in accordance with student anthropometry, computer desks according to needs, computer light does not cause glare, use of text holders and students rest their feet under the table. In terms of work arrangements, there are a need for practical SOP and more suitable Job sheet practices.

Therefore, this research is necessary to improve the practical work system by improving student sitting work posture, the use of text handles, the use of typing SOP and typing practice worksheets, the arrangement of practical work environments (AC and lighting), and measuring student perceptions of typing convenience, and conducting competency tests.

2. MATERIALS AND METHODS

This research is experimental research with group design within - treatment (same subject). The number of samples was 27 second-semester students and were taking typing practices. Improvement of typing practice system based on ergonomics, namely in the form of working environment settings (air conditioning and lighting), using text holder, new worksheets, improvement of sitting work posture, and use of practice SOP. Competence was measured by speed and accuracy in typing. Comfort was measured by a practical comfort questionnaire, and Fatigue was measured using a questionnaire of 30 items of fatigue. Fatigue and comfort data were analyzed using the Wilcoxon test, a non-parametric statistics and typing competency data were analyzed using t-test t at a significance level of 95%.

3. RESULTS AND DISCUSSIONS

3.1 Characteristics of the Subjects

The number of samples in this study was 27 students. The results of the descriptive analysis of the characteristics of the research subjects are presented in Table 1 below.

Table 1 : Physical characteristics of the subjects

No	Variable	Mean	SD	Range
1	Age (year)	19,3	1,2	17,0 - 20,0
2	Body weight (kg)	58,3	2,3	55,0 - 70,5
3	Body height (cm)	166,3	2,8	155,0 - 173,0
4	BMI (Kg/m ²)	21,7	1,1	20,1 - 23,6

Note: BMI: Body Mass Index; SD: Standard Deviation

The table above shows that the mean age of the subjects was $19,3 \pm 1,2$ years, the mean body weight was $58,3 \pm 2,3$ kg, mean body height was $166,3 \pm 2,8$ cm, and mean BMI was $21,7 \pm 1,1$ kg/m². Their age, body weight, and height, and body mass index can be categorized as normal. The age range is the optimal condition for students to study or work so that the learning system needs to be enhanced to improve learning outcomes and productivity.

3.2 Analysis of Working Environment Conditions

The working environment conditions were measured based on microclimate conditions in the practice room. The data were tested for normality using the Kolmogorov-Smirnov test and the results of the work environment data in the P0 and P1 groups were normally distributed ($P > 0.05$). To find out whether each treatment provided the same or different conditions, a paired-sampled t-test was performed. The results of the analysis of working environment conditions during this research are presented in Table 2 below.

Table 2 Results of Work Environment Analysis

No	Variable	P0		P1		t	P
		Mean	SD	Mean	SD		
1	Wet temperature (° c)	27,79	1,21	24,03	0,27	-0,132	0,028
2	Dry temperature (° c)	28,22	1,35	26,87	0,65	-1,058	0,015
3	Relative humidity (%)	74,32	1,51	75,02	1,27	0,807	0,612
4	Lighting intensity (Lux)	425,46	23,41	421,28	20,27	-7,050	0,168
5	Sound intensity (dBA)	70,23	4,02	69,52	0,39	-0,563	0,720

Note: SD = Standard Deviation

Table 2 shows that there was a significant difference in the environmental conditions of the practice room at wet and dry temperatures ($p < 0.05$). However, there was no significant difference in the relative humidity, lighting intensity, and sound intensity ($p > 0.05$). The condition of the room temperature at P0 was hotter than at P1; this was because at P1 there was already an SOP of practice activities that states that the AC must be turned on before the practice starts, the room temperature should be adjusted during the practice activities, and maintenance on the equipment in the practice room should be done, so the practice activities are more comfortable.

For students who study in a room, the suitable temperature in a tropical area should be 22-27°C. Whereas relative humidity, light intensity, and sound intensity did not differ significantly between P0 and P1. Comfortable humidity is at 70-80% while the need for light intensity to read or activity that requires accuracy is 300 - 700 lux and a non-noisy atmosphere (Manuaba, 2006; Zambrano et al., 2018; Sadiyani, 2018). The noise threshold is 85 dB (BSN, 2004).

3.3 Analysis of General Fatigue and Musculoskeletal Complaints

Before the significance test was carried out because of the treatment effect it needed to be seen in advance the comparability of the initial conditions for general fatigue and musculoskeletal complaints of students who were the subjects of the study. Comparability was done to ascertain whether the difference in general fatigue and musculoskeletal complaints was due to the effect of treatment or there were other factors that influence them.

The statistical test used in this case was the Wilcoxon test. The results of the analysis are presented in Table 3 below.

Table 3 : General Fatigue Comparability and Musculoskeletal Complaints

Variable	P0		P1		Z	P
	Mean score	SD	Mean score	SD		
General fatigue	34,72	2,51	35,03	1,54	0,171	0,108
Musculoskeletal complaints	36,47	3,12	35,57	2,95	-1,104	0,217

The initial condition (pre) was $p > 0.05$. This indicates that the initial conditions were not significantly different and can be considered the same or have the same effect on each treatment.

The effects of treatment on general fatigue and musculoskeletal complaints were analyzed by performing different tests of significance in each treatment (P0 and P1). This significance difference test was carried out using the Wilcoxon test. The results of the analysis can be seen in Table 4 below.

Table 4 : Results of the analysis of General Fatigue and Musculoskeletal Complaints

Variable	P0	SD	P1		Z	P
	Mean score		Mean score	SD		
General fatigue	58,50	3,22	42,06	2,13	-33,276	0,000
Musculoskeletal complaints	74,32	4,17	51,18	3,95	-67,244	0,000

From Table 4 it can be stated that the final condition for general fatigue and musculoskeletal complaints yielded $p = 0,000$ or $p < 0.05$. This shows that there is a significant difference between period 1 and period 2. If seen from the mean score both in general fatigue and complaints of skeletal muscles, there was a decrease in scores from P0 to P1. The general fatigue score dropped by 28.10%, while the skeletal muscle complaints score decreased by 31.14%. This decrease in muscle and fatigue complaints was predicted because students had implemented practice SOP well so that ergonomic repairs were made, using text holder, with comfortable environmental conditions. Improvement of work attitude (students' sitting attitude) should be done so that work (practice) will be more comfortable so as to reduce fatigue and complaints of skeletal muscles (Kroemer & Grandjean, 2009). The natural sitting position would provide more productive comfort and work (Yusuf et al., 2017).

3.4 Analysis of Typing Practice Comfort

The comfort of typing practice was measured using a questionnaire both at P0 and on P1. The difference test between P0 and P1 comfort scores was analyzed using the Wilcoxon test. The results of the analysis are presented in Table 5 below.

Table 5 : Results of Analysis of Typing Practice Comfort

Variable	<u>P0</u>		<u>P1</u>		Z	P
	Mean score	SD	Mean score	SD		
Comfort level	42,09	3,92	58,77	4,17	11,207	0,000

Table 5 shows that there were significant differences ($p < 0.05$) between the comfort scores at P0 and P1. Judging from its mean score, P1 gives higher comfort than P0 of 39.6%.

Improvement of services in educational institutions is urgently needed to ensure continuous availability of quality education in accordance with national standards, for example, services to students' practice need to be improved so that comfort and learning objectives are well achieved (Masri et al., 2011). Comfort in the learning process will improve the ability of students to absorb knowledge and do assignments, hence students will be more productive. This is in accordance with the rules of ergonomics, namely to make people more comfortable and productive in their work (Dul & Weerdmeester, 2008).

3.5 Analysis of Typing skills

Typing skills refer to students' competence in the practice of typing as measured by speed and accuracy in typing.

Speed and accuracy were measured by the following formula :

$$Speed = \frac{Total\ letters}{5\ letters} = \frac{Total\ words}{Time\ (5\ mins)}$$

1 word was considered 5 letters

$$Speed = \frac{Total\ words\ (5\ mins) - errors}{Total\ words\ (5\ mins)} \times 100\%$$

The subjects typed the text that had been provided in two languages, Indonesian and English. Data on the typing speed and accuracy obtained in this study were tested its normality with the Shapiro Wilk test. From the results of the normality test, it was found that the data speed and accuracy of typing were normally distributed ($p > 0.05$). The different analysis of the significance of this typing skills data between P0 and P1 was analyzed using the paired- samples t-test presented in Table 6 below.

Table 6 : Results of analysis typing competence

Variable	<u>P0</u>	SD	<u>P1</u>		t	P
	Mean score		Mean score	SD		
Typing speed	23,91	2,925	30,44	2,515	6,685	0,000
Typing accuracy	94,26	2,795	99,07	3,025	40,455	0,000

From Table 6 it can be stated that the speed and accuracy of typing between P0 and P1 yielded a value of $p < 0.05$. This indicates that there was a significant difference in typing skills between P0 and P1. P1 gives a mean score that was larger than P0. Judging from its mean value, typing speed increased by 27.31% and typing accuracy increased by 5.10%.

Competence is one of the important factors in the field of education (Higher Education). By having competencies that are in accordance with the field of study, the quality of students will be recognized by the industry as a market for college graduates. Providing students with valued competencies can be planned from the beginning of the semester if students have/know the tools and parameters used in obtaining competency weights for each field of competence (Firmin et al., 2016).

4. CONCLUSION

On the basis of the analysis of the data for the present study, the following conclusion could be drawn.

- a) improvement of ergonomics-based practicum system can reduce student fatigue in general fatigue and complaints of skeletal muscles in typing practice at the Bali State Polytechnic Business Administration.
- b) Improvement of the ergonomics-based practice system can improve the competence of students at the Bali State Polytechnic, Business Administration Department.

Suggestions

The results of this study indicate that by improving the typing practice system based on ergonomics in the form of work environment settings (air conditioning and lighting), using text holder, new worksheets, and using practice SOP can reduce fatigue, improve typing comfort, and improve student typing skills. Thus, it is recommended that:

- a) To students, in the practice of typing sitting posture is to be paid attention to, text holder should be used, the temperature should be adjusted and ventilation of the room should create comfort, and hence they do not feel fatigued quickly.
- b) The policymakers of the education sector should always think about improving student skills including typing skills for the achievement of the educational goals.
- c) The results of this study can be used as a reference for similar research and yet further research on improving student typing skills is needed.

Conflict of interest statement and funding sources

The authors declared that they have no competing interest.

Statement of authorship

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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The Analysis of Factors Constructing Employee Productivity in the Operational Field in PT. Sumber Alfaria Trijaya Branch Lombok

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ABSTRACT

This study was conducted to analyze the factors that shape the field of operational productivity of employees at PT. Sumber Alfaria Trijaya Branch Lombok. The method used in this research is method survey with a sample of 85 respondents were determined by simple random sampling. The analytical tool used is a factor analysis. Based on the analysis that has been done, it can be concluded, there are three factors that shape the field of operational productivity of employees at PT. Sumber Alfaria Trijaya Branch Lombok, first factor is formed from factors Education and Training (Training), Work Discipline, Work Experience, Job Satisfaction, Morale, Morale, Work Environment and Kompensasi. Factor both shaped by factors Leadership, Education Level, Job Skills, Job Stress and Organizational Culture. The third factor is formed by motivational factors. The first factor has a value which means that the largest percentage of variance of these factors have a relationship that is the most powerful or the most dominant in shaping the field of operational productivity of employees at PT. Sumber Alfaria Trijaya Branch Lombok.

Keywords: *Work Productivity; Operational Productivity; Employees Productivity;*

1. INTRODUCTION

A company can be claimed successful if it is able to place human resources (HR) as an asset that must be managed based on the needs of the company. It means that the appropriate or wise management of HR is one of the determinic factors in building the company's competitive superiority. Companies that want to succeed in managing human resources should understand the position of various needs of employees in order to meet customer satisfaction and satisfy employees and use it for the benefit of the company. It is one of the keys to succeed human resource management (HRM). In reality, companies only expect the best productivity outcomes from their employees. Therefore, the company does everything possible to make its employees produce high productivity in order to bring the company to a predetermined goal.

Productivity can simply be defined as the enhancement of quantity and quality, can also mean working effectively and efficiently. Effectively driven economic resources require Organizational Culture and technical skills to have a high quality of results. It means that, the result or output obtained is balanced with the input (economic resources) processed (Sinungan, 1995). According to Mulyadi (2011), the level of employee productivity is described from the ratio of GRDP to the amount of labour used. Thus, productivity itself represents the ability of workers to produce output. The higher the output produced by a worker, the higher the productivity level of the worker is.

Ravianto (1985) states that productivity contains a sense of comparison between the results achieved with the role of labour per determined time. The above understanding shows that there is a link between the work and the time required to produce the product of a workforce. According to Suprihanto (1992), productivity is defined as the ability of a set of economic resources to produce something or is also interpreted as a comparison between the immolation (input) and income (output).

According to Simanjuntak (1985) philosophically, productivity contains a sense of life and mental attitude that always strives to improve the quality of life. The situation today is better than yesterday and the quality of life is better than today. It leads the topics related to human resources will remain actual to discuss throughout the time, especially with regard to employee productivity, especially to welcome the liberalization era of 2020, which must prepare human resources earlier which are capable to receive technological advances and the tight competition of the business world.

Internally, in managing and improving the company's management, human resources occupy a strategic position. Although supported by high capital and reliable technology, without the support of qualified human resources, the company's goals will not be possible (Sedarmayanti, 2012). So, in line with global developments, every company must be ready to compete, by preparing high capital, reliable technology, and employees capable of producing high productivity so as to increase the productivity of the company as well and ultimately will help the company to achieve goals easily and quickly.

Training for employees is also a process of teaching certain knowledge and skills as well as attitudes so that employees are more skilled and able to carry out responsibilities better by standards. The existence of education and training can improve the knowledge and skills of employees, so that the responsibility of employees to their work will be greater (Wartana, 2011).

Besides training, Wartana also believes that the work environment and motivation can also build employee work productivity. A good working environment will have a major impact on increasing productivity. A clean working environment can affect employees to work harder. Giving motivation by a good leadership person will guide and train employees to work better to increase productivity. Motivating every employee is not easy, because every employee has different backgrounds, experiences, hopes and desires.

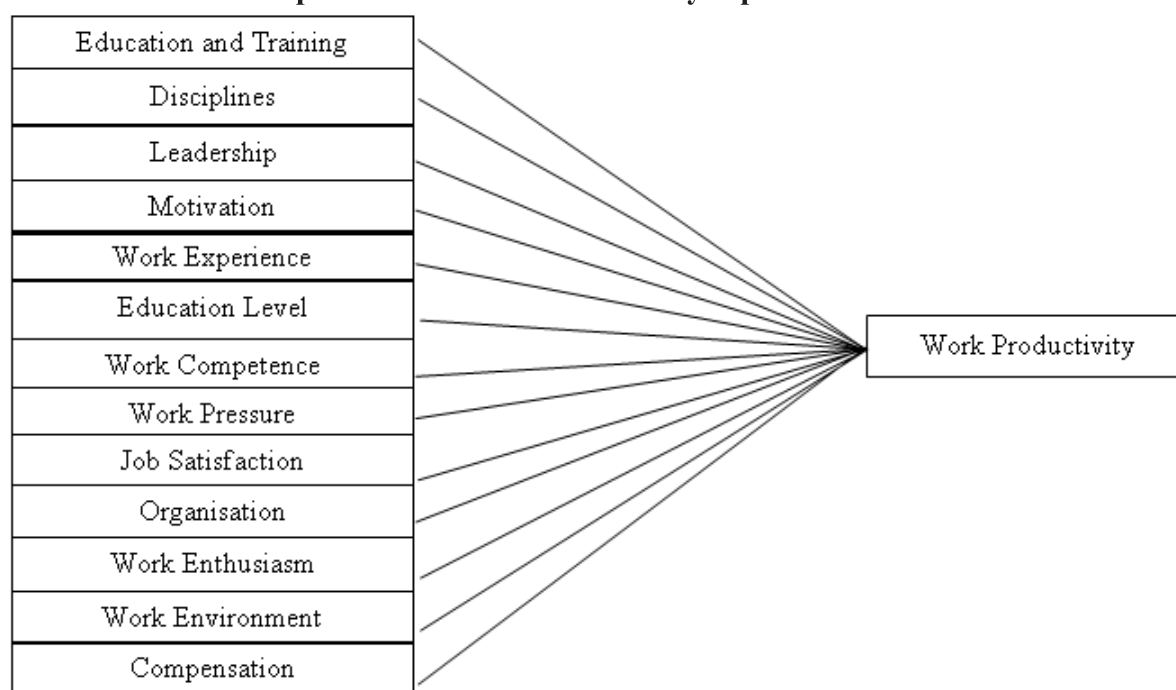
According to Sedarmayanti (2001), there are 7 (seven) factors that can construct employee work productivity namely mental attitude include motivation, work discipline and work ethics; education; skills; relationships among employees; compensation; Organizational Cultureal environment; work performance. Meanwhile, according to Anoraga (2005) there are 9 (nine) factors that can build

productivity that is interesting job, good wage, sense of security and comfortable in work, good work ethic, supportive Organizational Culture environment, promotion and self-development in line with company development, the sense of involvement in the activities of the Organizational Culture, the leader's sympathy on personal issues of employees, as well as good work discipline.

Given the many factors that affect employee productivity, corporate leaders should pay more attention to these factors in order to improve employee productivity in the company. The characteristics of individuals who have high levels of productivity according to Humaidi (2006) are constructive, confident, responsible, love for their work, forward-looking, able to solve problems, adapt quickly to changing environments, contribute positively to the environment and has the power to realize its potential. PT. Sumber Alfaria Trijaya is a private-owned community company established in 1989 by Djoko Susanto and Family. Established as PT Sumber Alfaria Trijaya Tbk., which started its business in trading and distribution, then in 1999 began to enter the minimarket retail sector. Expansion was exponentially started by the Company in 2002 by acquiring 141 Alfaminimart outlets and carrying the new name Alfamart. Currently Alfamart is one of the leading in retail business, serving more than 3 million customers every day in nearly 10,300 outlets spread across Indonesia. Alfamart provides basic necessities at affordable prices, convenient shopping, and easily accessible locations. Supported more than 70,000 employees make Alfamart as one of the largest job openers in Indonesia In line with business development, PT. Sumber Alfaria Trijaya opened the representative office of Lombok (NTB) because the company believes the potential and development opportunities to the East region is very high and rapid. PT. Sumber Alfaria Trijaya Branch Lombok as an institution engaged in the field of trade and distribution, must be able to provide quality and quality services. With the service, it will create productivity for a company.

PT. Sumber Alfaria Trijaya Branch Lombok used as a research location because based on the data obtained, employee productivity operational field at PT. Sumber Alfaria Trijaya Branch of Lombok is unstable due to many factors.

The conceptual framework in this study is presented as follows:



2. RESEARCH METHODS

Descriptive explorative research design was employed in this study aiming at collecting data and information as much as possible, after the expected analysis of the results can be hypothesized for subsequent research. This research was conducted at PT. Sumber Alfaria Trijaya Branch Lombok located at Jl. Saleh Hambali km 20 Dasan Cermen, Lombok. Data collection method used in this research is survey method. According to Kremer (2001) survey is a tool for collecting information about characteristics, actions, or opinions of a large group of individuals, groups, Organizational Cultures, referred to as a population. Population in this research is all employees of operational area at PT. Sumber Alfaria Trijaya Branch Lombok as many as 569 people scattered in all outlets alfamart Lombok. Questionnaire Technique is collecting data through questionnaire given to respondent, by means of collecting questionnaire data that is collections of questions submitted in writing to someone (respondent) and how to answer also done in writing. The type of data in this study is qualitative data in the form of information that is converted into the form of numbers (quantitative) with scoring method. Sources of data in this study is primary data, the data obtained through the results of research directly to the object under study i.e. employees of PT. Sumber Alfaria Trijaya Branch of Lombok and secondary data is data obtained and various sources of documents or other written reports that exist in PT. Sumber Alfaria Trijaya Branch Lombok.

There are operational definitions of variables from the study including: (1) Education and training is an effort to develop human resources, especially to develop the intellectual and human personality, (2) Discipline is attitude, behaviour and deed in accordance with the rules of the company both written and

unwritten, (3) Leadership is the process of influencing activities organized in a group in an attempt to achieve a predetermined goal, (4) Motivation is as factors that lead and encourage a person's behaviour or desire to do an activity expressed in the form of a hard or weak effort, (5) Work Experience is a measure of the length of time or length of work a person has been able to understand the tasks of a job and has performed well, (6) Education is any effort planned to influence other people, individuals, groups or communities so that they do what the educator expect to do, (7) Work Competence is the ability, skill, we try to do with ourselves, (8) Work Pressure is a dynamic condition in which individuals face the opportunity , obstacles, demands related to what he really wants and whose outcomes are perceived as uncertain but important, (9) Job satisfaction is the feeling and judgment of a person, especially in terms of working conditions, in relation to whether his work is capable of meeting expectations, and (10) Organizational Culture is the norm, belief, attitude and philosophy of the Organizational Culture, (11) Work enthusiasm is the condition of a person who supports himself to do the job faster and better in a company, (12) Work environment is everything who are around the workers who can influence himself in doing their job given (13) Compensation is anything that employees receive as the payment of their work.

The procedures for conducting the research include: (1) Likert scale, used to measure attitudes, opinions and perceptions of a person or group of people about social phenomena, (2) validity test, is a measurement showing the level of validity or authenticity of an instrument, (3) reliability test, is the level of the ability of research instruments to collect data permanently from a group of individuals, and (4) Confirmatory factor analysis, is to identify the relationship between variables by conducting correlation test and to test the validity and reliability of the instrument.

3. RESULTS AND ANALYSIS

3.1 Validity Test

Table 3.1 : Summary of Validity Test Results

Factor	Question	rhitung	rtable	Validity
F1	1	0,358	0,1775	Valid
	2	0,456	0,1775	Valid
F2	1	0,326	0,1775	Valid
	2	0,400	0,1775	Valid
F3	1	0,342	0,1775	Valid
	2	0,456	0,1775	Valid
F4	1	0,365	0,1775	Valid
	2	0,290	0,1775	Valid
F5	1	0,244	0,1775	Valid
	2	0,429	0,1775	Valid
F6	1	0,426	0,1775	Valid
	2	0,301	0,1775	Valid

F7	1	0,381	0,1775	Valid
	2	0,267	0,1775	Valid
F8	1	0,378	0,1775	Valid
	2	0,302	0,1775	Valid
F9	1	0,245	0,1775	Valid
	2	0,358	0,1775	Valid
F10	1	0,225	0,1775	Valid
	2	0,340	0,1775	Valid
F11	1	0,358	0,1775	Valid
	2	0,358	0,1775	Valid
F12	1	0,358	0,1775	Valid
	2	0,339	0,1775	Valid
F13	1	0,266	0,1775	Valid
	2	0,224	0,1775	Valid

Based on the results of validity test for the research questionnaire as shown in the table above, it is indicated that the results of validity testing for the research questionnaire as a whole is valid. This is indicated by the value of r-test of the whole item greater than the value of r-table. The validity requirements of this instrument have been qualified to be valid, i.e. if $r\text{-test} > r\text{-table}$. The result of validity test for the research questionnaire as seen in the table above shows that the validity test results for the research questionnaire as a whole is valid. This is indicated by the value of -test of the whole item is greater than the value of r-table. The validity of this instrument has been qualified to be valid, i.e. if $r\text{-test} > r\text{-table}$.

3.2 The Result of Reliability Test

Table 3.2 : Summary of Reliability Test Results

	Alpha	Reliability
Education and Training	0,842	Reliable
Discipline	0,850	Reliable
Leadership	0,855	Reliable
Motivation	0,879	Reliable
Work Experience	0,859	Reliable
Education Level	0,863	Reliable
Competence	0,873	Reliable
Work Pressure	0,870	Reliable
Job Satisfaction	0,862	Reliable
Organizational Culture	0,867	Reliable
Work Enthusiasm	0,861	Reliable
Work Environment	0,863	Reliable
Compensation	0,854	Reliable

Based on the table above, the value of α (alpha) for research instrument on each item, shows the value that is above the required value of 0.600. Thus, the entire questionnaire instrument is reliable because it meets the minimum requirements.

Based on the table above, the value of α (alpha) for research instrument on each item, shows the value that is above the required value of 0.600. Thus, the entire questionnaire instrument is reliable because it meets the minimum requirements.

a. Factor Analysis Results

Factors used in this study are 13 variables reduced to several factors through factor analysis with the following stages:

1. Creating a Correlation Matrix

The first thing to do in factor analysis is to judge which variables are eligible for inclusion in the next analysis. Factor analysis requires that the data matrix must have sufficient correlation to allow factor analysis to be performed as follows:

- a) Barlett's test of Sphericity used to test whether or not the variables in the sample are correlated. Kaiser-Meyer-Olkin Test (KMO) is used to determine the adequacy of the sample or the sample feasibility gauge. Factor analysis is considered feasible if the KMO value is > 0.5 .

Table 3.3: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	0.742
Bartlett's Test of Sphericity Approx. Chi-Square	782.95
Df	78
Sig.	0

Source: Primary Data

Table 3.3 above shows the value obtained from Barlett's test of Sphericity is 782,950 with 0.000 significance, it means that there is correlation among variables (significant < 0.05). Kaiser-Mayer-Olkin (KMO) test results obtained 0.742, where the number is above 0.5. Thus, the variables in the research can be further processed. According to Maholtra (2006) the significance value of 0,000 (sig < 0.05) indicates the existence of relationships among variables, so it is significant to be processed in the factor analysis.

Barlet Test of Sphericity is a statistical test tool used to test the hypothesis shows that inter- variables are not correlated. The BTS value is relatively high, meaning that all the variables in the population are relatively unrelated to each other, the variable data used can support the factor analysis appropriately. Based on the calculation with SPSS program, BTS value 782,950 with significant level far below 0.05 as shown in the attachment indicates variable data used can support factor analysis.

2. Determining the Number of Factors

In this study, the authors determined the number of the factors by using the value of eigen value with the value > 1 , (Ghozali, 2005). The order of eigen values is always sorted from the largest to the smallest. To know the number of factors formed from the extraction, it can be seen in table of variance explained.

It is known that of the 13 variables included for factor analysis, there are only 3 factors formed because from factor 1 to factor 3 shows the eigen value > 1 then the factoring process (change) only up to 3 factors, if it is continued until the next factor, eigen value has been less than 1 that is equal to 0.826. So, it is known that 3 factors are the most optimal amount.

Table 3.4 : Determination of Number of Factors, Eigen Value, and Cumulative Presentation of Variance and Loding Factors

Component	Eigen value	% of Variants	% Cumulative variants	Variable & Loading
1	5,521	42,470	42,470	Education and Training, Discipline, Experience, Job Satisfaction, Work Enthusiasm, Work Environment, Compensation
2	2,410	18,538	61,008	Leadership, Education Level, Work Competence, Work Pressure, Organizational Culture
3	1,272	9,781	70,789	Motivation

The results of table 3.4 shows that the factors 1 to factor 3 are the factors that make up the work productivity of employees of the operational field at PT. Sumber Alfaria Trijaya Branch Lombok.

1. The first factor has an eigen value above 1, that is 5.521 and the relative variation of 42,470%. It means that the variables that exist in the first factor are able to explain the data variation of 42.470%. These are variables included in the first factor.
2. The second factor has eigen value above 1, that is equal to 2,410 and variation of 18,538. It means that the second factor is able to explain data variation equal to 18,538%.
3. The third factor has an eigen value above 1 that is equal to 1.272 and variation of 9.781%, meaning that the second factor is able to explain the data variation of 9.781%.

3. Factor Rotation

Factor rotation is used to clarify the interpretation of factors obtained from the factor matrix. The result of factor simplicity in the factor matrix shows the relationship between factors with individual variables; however, from those factors there are correlated variables that are difficult to interpret. The rotation of the matrix factor is done to clarify whether the factors formed are significantly different from

other factors. In this case, it is done to determine whether or not a variable is worth entering in any of the 3 predefined factors. The method used for factor rotation is the varimax procedure which is an orthogonal rotation method that minimizes the number of variables with high loading on a factor. The results of the analysis of factor rotation can be seen in the appendix.

4. Interpreting the Factor

After knowing that the data variable used is correct and can support factor analysis, then these factors can be extracted into several variables that is by looking at loading factor. Basically, loading factor indicates correlation between variables with the factors concerned, the higher loading factor means the closer the relationship between these variables is. Factor interpretation is done by grouping the variables that have the loading factor ≥ 0.5 . The loading factor of the three variables can be seen in table 3.4 below:

Table 3.5 : Table Grouping Factor Based on Loading Factor

Variable	F1	F2	F3
Education and Training	0,766		
Discipline	0,690		
Leadership		0,773	
Motivation			0,735
Work Experience	0,728		
Education Level		0,742	
Competence		0,753	
Work Pressure		0,678	
Job Satisfaction	0,724		
Organizational Culture		0,707	
Work Enthusiasm	0,952		
Work Environment	0,850		
Compensation	0,679		

Source: Primer Data

Component matrix result of rotation process (routed component matrix) shown in table 4:21 shows the distribution of variable clearer and more real. Then, it is obtained some variables that dominate each factor, as follows:

1. The first factor consists of Education and Training with loading factor value (0,766), Work Discipline with loading factor value (0,690), Work Experience with loading factor value (0,728), Job Satisfaction with loading factor (0,724) and Culture Organizational Culture loading factor value (0,952), Work Environment with loading factor value (0,850) and Compensation with loading factor value (0,679).
2. The second factor consists of Leadership with loading factor (0,773), Educational level with loading factor (0,742), Work Competence with loading factor (0,753), Work Pressure with loading factor (0,678) and Organizational Culture with loading factor value (0,707).

3. The third factor is Motivation with the loading value (0.735).

3.3 Productivity Factors

Factor analysis can be used to determine the most dominant variables of each factor that affect the productivity construction. In this research, it was found 3 factors that build work productivity of employees of operational field at PT. Sumber Alfaria Trijaya Branch Lombok.

- a. When it is viewed from the amount of variation and loading, in result of factor analysis, it is identified that the biggest value of eigen value is owned by group of factor 1 consisting of Education And Training with loading factor value (0,766), Discipline with loading factor value (0,690) Work Experience with loading factor factor (0,728), Job Satisfaction with loading factor (0,724) and Organizational Culture with loading factor value (0,952), Work Environment with loading factor value (0,850) and Compensation with loading factor value (0,679). These seven factors have the strongest relationship or the most dominant in constructing work productivity of the employee in the operational area of PT. Sumber Alfaria Trijaya Branch Lombok.
- b. Factor 2 consists of Leadership with loading factor (0,773), Educational Level with loading factor (0,742), Work Competence with loading factor (0,753), Work Pressure with loading factor (0,678) and Organizational Culture with loading factor value (0,707). These five factors have a strong relationship in constructing employee productivity of the operational field at PT. Sumber Alfaria Trijaya Branch Lombok.
- c. Factor 3 consists of motivation with loading value (0.735). This factor has a strong enough relationship in constructing work productivity of the employee in the operational field of PT. Sumber Alfaria Trijaya Branch Lombok.

4. Conclusion

Based on the analysis above, it can be concluded that:

1. From the analysis of factors that have been analysed, there are 3 factors that can construct the work productivity of employees in the operational field of PT. Sumber Alfaria Trijaya Branch Lombok namely:
 - a. The first factor consists of Education and Training, Work Discipline, Work Experience, Job Satisfaction, Work Enthusiasm, Work Environment and Compensation.
 - b. The second factor consists of Leadership, Education Level, Work Competence, Work Pressure and Organizational Culture.
 - c. The third factor is Motivation.
2. From the factor analysis, it is obtained that the dominant factor in constructing work productivity of the employee in the operational field of PT. Sumber Alfaria Trijaya Branch Lombok is a factor of Work Enthusiasm, Work Environment and Education and Training.

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Biography of Author



Indah Suprabawati Kusuma Negara, born in Mataram June 29, 1995, is the third daughter of three children. She was graduated from SMPN 2 Mataram in 2010 then went to SMAN 5 Mataram by taking the path of acceleration and successfully completed high school within 2 years. In 2012, Indah continued her bachelor degree at Faculty of Economics and Business in Mataram University and gained her bachelor degree in 3.5 years. Currently, she is a student of Magister of Management in Mataram University. Besides, she also works as an employee at PT. Angkasa Pura I (Persero) Branch Lombok International Airport.

Building Quality Teamwork to Achieve Excellence in Business Organizations

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ABSTRACT

Business organizations are continuously and rapidly expanding. Gone are the days when only individual's talent and abilities that were counted upon. Business organizations today have found out that the key factor of achieving more and better results at work is when individuals of diverse abilities are formed into a team. This ability to work as part of a team is one of the most imperative skills today. Business organizations are looking for individuals who can not only furnish their own ideas but also who would like to create and develop projects and plans with equally talented people. This paper emphasizes the need and importance of working in a team based organizational setting and also focuses on the five stages of development of a team in the organization.

Keywords: Team; Teamwork; Organization; Collaboration; Accomplishment; Team-based organizational setting;

INTRODUCTION

Today business organizations around the world have acknowledged that the key to successfully accomplish projects is through the development of teams. Incorporating teamwork into an organization, achieving goals becomes easier and faster. Studying on the difference of need between teamwork today in business organizations and in the past, it will be clear that today's teamwork is more dynamic, diverse and efficient. In the past teamwork only came to the role if there were any specific projects to be handled. With the growing importance of communication and technology, teamwork has gripped business organizations all over the world. A team is not a group. While the group is merely a gathering of people, a team is much more than a group. It is a group of talented individuals with a different approach to showcasing their abilities all assembling under a common roof and with a common goal. Teamwork serves and provides an opportunity for both personal and professional growth.

Lake, Baerg, and Paslawski describe teamwork as "the combined action of a group of people. The paradox of teamwork is that it relies on the individual skills of those sharing responsibility (Lake, Baerg and Paslawski, 2015, p.11). Not only this, a team runs with the collaborative efforts, energy, and enthusiasm of every individual performing hard work. However, this theory was argued many times by the authors and may believe that the need to achieve goals has to be commonly purposed or else for people who are work alcoholic teamwork may not be fruitful. Also, if more time is spent on knowing each other in a team the drive to work lessons and ultimately the concept of working in the team becomes unfocused and distracted. Hence, it is imperative that everyone in a team must understand the significance of collaboration in order to sustain it through hard times.

Starting a team and identifying the right team members is a very complicated task. Studies reveal that a team must embody team members who are supposed to be replete with minimum criteria of skills. Katzenbach and Smith describe “a team cannot get started without some minimum complement of skills, especially technical and functional ones. And no team can achieve its purpose without developing all the skill levels required” (Katzenbach and Smith, 1992, p.52).

One of the essential factors which bind the team together is learning and interpersonal skills assist to a great extent the essence of learning in a team. Edmondson clarifies teamwork is an essential activity and with bountifulness of benefits. She writes interpersonal skills give authenticity to many other required skills. Edmondson describes” teaming is a way of working that brings people together to generate new ideas, find answers, and solve problems. But people have to learn to team; it does not come naturally in most organizations. Teaming is worth learning, because it is essential for improvement, problem-solving, and innovating in a functioning enterprise. The complex interdependencies involved in learning and innovating require the interpersonal skills necessary to negotiate disagreements, overcome technical jargon, and revisit ideas or problems until solutions emerge- all activities supported by teaming” (Edmondson, 2012, p. 69).

Setting goals of a team are one of the requisites a team aims to work for. Without a goal, a team is merely a group. Hence it is the responsibility of each member of a team to take eagerness towards setting a goal first. Mackall in his book Team Work skills agrees that “goals and objectives are a part of everyday life. When you become a member of a work team, you will need to know how to participate in setting goals. Those goals and objectives will determine everything your team does” (Mackall, 2004, p.94).

A team is composed of various individuals with varying opinions, ideas, talent, abilities, cultural background and many more. Hence, it is required that each individual in a team must accept each other and recognize each other’s abilities and work upon mutually. In the words of West “(...) we need to be cautious about offering one- size-fits-all prescriptions for effective teamwork” (West, 2012, p.12).

With so many views of different authors on teamwork, one concept is clear that a team requires equally enthusiastic members with an abundance of skills so that they can carry out loads of work in an easy and much better way. This paper emphasizes on benefits of teamwork and stages in making up a good team. The paper also focuses on team-based accomplishments which have become the need of the hour in order to deliver maximum performance through a positive and constructive approach.

1. RESEARCH METHODS

In order to get a brief exploration regarding teamwork in the business organization, the documentation research was conducted to get a relevant discussion. This is a qualitative method that the explanation is used a paraphrase to get a good analysis.

2. RESULTS AND ANALYSIS

2.1 Benefits of teamwork in business organizations

An efficient team is an asset to an organization. An effective team has the ability to take more complex tasks and smoothes the progress of communication by providing better space for open discussion and cooperation among team members. This further maximizes the productivity of not only the team but the organization as a whole. The positive part is the strengths and attributes of each team member are utilized that acts as a support mechanism for a team. “Teamwork at the workplace has also shown to increase innovation and creativity by allowing team members to bring unique and distinct perspectives to the table. When leveraged, effective teamwork drives company growth and boosts performance and success by tapping into each individual's unique strengths and attributes” (<http://smallbusiness.chron.com/importance-teamwork-work-11196.html>). Following are the most important benefits teamwork can offer to an individual in particular and organization in whole.

1) Team Work raises Creativity and Learning

When people work together in a team they come up with different ideas which are way better than what a solo member can provide with. It is here that the unique thoughts of each team member get combined and a creative idea originates. Open discussions provide ample space to learn. The shared knowledge from each others' experience, skill, talent, and ability offers a learning example for the rest of one's career where both individual and team's creativity and learning grow mutually. Dinsmore and Cabanis-Brewin agree that “the team approach stimulates innovation and encourages people to try new approaches to problems” (Dinsmore and Cabanis-Brewin, 2014, p.38).

2) Team Work builds Trust

Teamwork strengthens relationships. Each member relies on the other and builds trust. Hence, even though there are minor disagreements, it is a trust which encourages them to again work together and solve problems. A strong bond is shared which overcomes even the minor conflicts. Trust among team members provides a feeling of security and creates cohesion among each other. Each member recognizes the distinct abilities each of them possess and this helps them to move ahead with their relationships. Cooke is of the view that “Distrust can erode quality, slow decisions, and fragment cooperation. Trust that exists in a team is affected by the team's leadership; (...) promote positive feelings of predictability and logic within the team” (Cooke, 2005, p.171).

3) Team Work resolves Conflicts

It is unsurprising that when different minds work together, there arise clashes in opinions. Also, team members belong to varied lifestyles, habits, working styles etc which may not go well with other team members, which further lead to ego clashes and finally conflicts. Not discussing conflicts can even be a bigger matter as conflicts are generally the signs of negative feelings and opportunities to blame each other. However, team members must understand that “conflicts and teamwork go together and that working cooperatively does not mean avoiding conflicts, but discussing them open-mindedly to aid their joint work” (Tjosvold, 2015, p.126).

4) Team Work promotes Ownership

Ownership arouses a sense of owning something. It can be the contributions to a project, can be efforts to complete a task or even handling obstacles and creating significant jobs which make the team members feel fulfilled and satisfied. Ownership gives a feeling of connection to a particular team and its members hence making relationships strong and contributions effective. It further promotes loyalty towards the organization and a gut feeling of staying with it for a longer time period. Speck describes “ownership is an important factor in achieving satisfactory outcomes in that each team member needs to own a degree of responsibility for the overall life and work of the team” (Speck, 2006, p. 70).

5) Team Work offers healthy risk-taking

Brainstorming in a team results in revolutionary ideas to move ahead with a plan or project. No member of the team would want to delve into a project alone as it has bigger risks. But as is the fact that one may not receive the entire credit for a successful project, discussing the project and working together offers responsibility for all. A team is ever ready to take the health risk as sometimes even the riskiest risk turns out to result in the best of outcomes. Taking risks is almost like an adventure and in a team, each member gets to learn even if the risk fails. Teamwork “lessens the possibilities of risk-aversion, hesitation, and indecision by encouraging taking the risk, exhibit judgment and making something happen. That is when truly effective leadership begins to emerge when team members become leaders themselves” (Larson and LaFasto, 1989, p. 129).

Teamwork promotes effective work approaches not only by the individual skills set but also team skill set as a The whole today’s workplace is a collaborative based workplace. Teamwork offers the best positive ways to develop one’s own skill and learn from other skills too. There is no clear evidence to state that success is sure because each individual in the team is well organized. However, studies reveal that members of a team performing on a task together can come up with better results than when working alone. However, when teamwork has plenty of benefits the question that now arises is how is a team formed or developed. It becomes essential and imperative to understand the stages of a team development. Described below are the four stages a team is developed.

2.2 The Four stages of Team development

The origin of the four stages of team development goes to fifty-three years back when Bruce Wayne Tuckman in one of his theories Tuckman stages of group development prescribed for the four stages of team development.

1. Forming

This is the first stage of a team development. In this stage team members are yet to know other members of the team. Most of the team members are pleasant, positive and polite. Most of them are excited to meet other team members and also anxious to know the job description they are going to take over. This stage can be more or less understood with the orientation program day when new entrants with high hopes meet their classmates to begin a new journey. The members may take interests on other member's background, skills and experience and may discuss the project goals and individual roles. Hence, this stage is just the beginning of team development where the focus is still on people and know each other.

2. Storming

At this stage, there are chances when many teams fail. There are conflicts likely to arise as the team members are not yet comfortable with each other's working style. They might also get frustrated as they are unable to create any connection with other's way of taking up tasks. Differing working styles is the main cause often leading to this stage of storming. In such a stage team members are gradually finding imperfections in once flawless person. Strong clashes of opinions, egos, and personalities become rare and disagreements tend to reflect in every other meeting. Team leaders need to manage this stage and make the team members understand that certain things are common and the need to come out of it constructively is essential. Hence recognizing conflicts and resolving them pacifies a lot of unseen consequences.

3. Norming

This stage gradually takes things under control. This is when every conflict in the storming stage is getting resolved and differences are determined. The members learn to respect each other and recognize another skill set, working style, cultural differences, and encourage each other's strengths. The team leader is appreciated for the act of normalizing situations. Now that every odd has been mastered, members join each other for small get-togethers and socialize more often with each other more. Reliance, positive feedback, dependence are small acts of letting each other know and feel regarding the commitment towards goal. A constructive progress is likely to be seen by the members.

4. Performing

During this stage, hard works pay off and leading towards goals becomes easy with the cooperation of the team members. At this stage, the performance won't be disruptive because of the positive behavior of each and every team member. Members are found motivated and confident and also by now relationships among the members have now become stronger than ever before. Everyone at this stage wants to work dedicatedly taking the cooperation of their other team members. Overall, the team members are proud of their performance. However, there are other people too who haven't yet come out from storming stage and hence not being productive hence fail to achieve the even individual goal.

5. Adjourning

This is the fifth stage of team development which was extended by Tuckman only in 1977 when he discovered that once a goal is completed and a task ends the team scatters. This is adjourning stage where the matter is adjourned or has come to an end. This is sometimes also known as mourning stage as team members who have known each other so closely and shared a good experience have now come to disband. The emotional and the professional bonding have now come to rest.

Understanding Tuckman's development process can increase your chances of reaching project goal(s) (<https://toggl.com/stages-of-team-development>).

2.3 Team-Based Organisational Setting

A newer and an innovative type of structure is formed in most of the organizations around the globe. It is known as team-based organisational structure and the difference between team-based organisational structure and the traditional structured organisational setting is that while in Traditional structured organisational setting only leaders and top management officials are given the priority to make decisions and deal with team and its members, team-based organisational setting makes it mandatory for all the members to take decision on the growth and future of an organisation. The decisions making process is also open to team members where each one of them is given priority in moving ahead with their decisions. This organizational setting makes each member feel important and gives them a sense of belonging to the entire organization and not simply the department they belong to. In the book, Building Team-Based working West and Markiewicz reveal that "creating team-based organizations means radically altering the structure, the support system, and the culture. Instead of the focus being on the management of individual performance, as it is in most organizations, the focus is determinedly on the functioning of teams and how to ensure their effectiveness" (West and Markiewicz, 2008, p. 7).

With an advantage over team-based organizational setting, it also comprises of certain disadvantage like "team-based organizations are decentralized rather than hierarchical. This lack of centralization is

another disadvantage of team-based organizations because decentralization can lead to coordination and control problems for management” (<http://smallbusiness.chron.com/advantages-disadvantages-team-based-organizations-25370.html>)

4. CONCLUSION

The paper discussed teamwork and its benefits to the organization. It also discussed on the five stages of team development and pointed out the importance of working in a team. The paper also pointed out one of the newer forms of organizational setting that is team-based organizational setting with its merits and demerits. Today teamwork has been of growing recognition and needs in every organization big or small, also the structure fosters better problem-solving methods, decision making and accomplishing tasks faster and in an efficient manner. Teamwork reduces stress on individual and also on large teams as a whole in an organization. Sharing responsibilities and achieving a common goal is what a teamwork does for an organization to achieve success.

Style of Leadership and Organizational Culture as Moderator of Influence of Competence and Internal Control System towards Report Quality

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ABSTRACT

The study was intended to obtain an empirical evidence of competence influence of Human Resources and Internal Control System on quality of Local Government Financial Statements (LKPD) with leadership style and organizational culture as moderating variables. There was 39 local structure organization in Denpasar city became a research population. Data were collected through survey method and questionnaire technique. The sample was taken using the non-probability method and purposive sampling technique. There were 152 respondents. Data analysis is used Moderated Regression Analysis (MRA). The result was obtained that the leadership style weakens the influence of human resource competence on LKPD quality in Denpasar. Organizational culture strengthens the influence of human resources competencies in LKPD Denpasar. The leadership style did not moderate the influence of Internal Control System on LKPD quality in Denpasar. Organizational culture strengthens the influence of internal control system on quality in LKPD Denpasar.

Keywords: Competence; Report Quality; Leadership Style; Organizational Culture; Internal Control System;

1. INTRODUCTION

The global economic development creates accountability demands for public sector organizations in the center as well as in the region. It is related to decentralization system implementation and financial reform in each region in Indonesia. The phenomenon is marked by the regulation issuance of the government. It is one of accountability form set forth in the regulations. An organization towards the public sector is to serve for providing/producing public goods. The business entities whose majority ownership is on the government side is responsible for performing public services to meet the social welfare in various field of life. A good governance is what implements the obligation and perform its functions with optimal. It is applied a principle of good governance.

Strengthening of government management system is to change the bureaucratic mindset. It seems slow to a system that emphasizes on bureaucratic entrepreneurship. The change in each government is one way of shifting government accountability goal from accountability to input-based accountability to the results. The goal is to improve government management performance. Therefore, it is to provide a positive impact on government services generally to the society. This government accountability

The transformational leadership styles implementation in the public sector is expected to foster employee confidence, admiration, loyalty and respect for leaders. They, later on, are motivated to perform better than expected. The relationship between transformational leadership styles and subordinate work motivation is stronger or more intimate than the relationship between transactional leadership style and subordinate work motivation. Another factor that has an important role in the process of producing quality financial reports is the organizational culture. It is a bureaucracy closely linked to the public service. Since the public apparatus activities must be guided by the normative regulations that have been set by the public organization. The organizational culture has become a way of doing work and responding to environmental conditions organizations, in this case, is the finance report preparation.

Organizational culture is closely related to good governance. Due to the lack of good governance is lacking government attention itself. It has implications for lacking successful administrative reforms to support the implementation of the good and trustworthy governance. The impact in term of this is how the effort in improving the quality of financial report can be achieved by the leadership style implementation that transformative and organizational culture. It is expected later able to improve the competence of human resources and effectiveness of internal control system in the local government. The one issue is faced by the local government is how to improve the quality of financial statements with limited human resources who have the competence and professional and internal control system that has not been effectively maximized. In this case is an effective leadership style that adjusts to the employee circumstances further make employees seriously in their work and will affect the employee performance in the quality financial reports preparation. The transformational leadership styles are the kind of leadership that gives a way to positive changes for employees. In general, the transformational leaders have enthusiastic, energetic, and passionate character. The leaders unlike is very suitable for the leadership in local institutions that have a state of organizational culture. Therefore. It is strong, there is no inequality and misunderstanding of employees in working at the organization.

The studies were conducted by showed a positive result wherein the quality of human resources influence the financial statements quality. However, the study was conducted by found that a different result wherein the human resources have no significant influence on financial reporting information. As well as, the study was conducted by also found that inconsistencies in outcomes wherein the capacity of human resources negatively influence the reliability of the local government financial information.

The stewardship theory studies explained how the middle manager in the organization is more acting as a steward than as an agent. It has an impact on improving the organization performance. In term of this is the management of the regional finance currently can not be separated from the competence of human

resources owned by each organization of the structure areas. The human resource is an important factor in the preparation and reporting of the financial statements.

The competent human resource that often follows educators who certainly already have an education background in accounting and mastering certification and experience in the accounting field. Accounting systems application regarding the competent human resources can understand well of the logical accounting. An inability in the understanding of the logical accounting by human resources can obtain an errors report and inconsistencies with standards established by the government. Output resulting from competent human resources is related to the agency theory wherein the society/public, unlike principal, requires. The government as an agent is to provide the good results and qualified financial statements in accordance with applicable regulations.

A leading role in the organization is not only influencing the employee's performance, but also provides the motivation spirit in performing duties, principal, and function in running and managing an organization. If the human resources implementation of accounting system does not have the required competencies. It will due to obstacles in the implementation of the accounting function and ultimately accounting information quality becomes low. stated that the system reliability must be supported by the human resources reliability and must be controlled in order to run properly. Based on the research that was conducted by proved that human resources have positive and significant to the financial statements quality. In different research studies were shown by i.e., the human resources capacity has no influence on the financial statements quality. proved that human resources have no significant influence on the reliability for the local government financial reporting. stated that human resource does not influence the value of the financial reporting information. Based on the above description, the researchers tried hypothesized as follows:

H¹: The transformational leadership style strengthens the influence of human resource competencies on financial statements quality.

Based on the stewardship theory, it is explained that management is not motivated by individual objectives. However, it is rather aimed at their main outcome goal that is for the organization benefit. An organizational culture is a psychological tool in carrying out organizational activities to achieve vision and organization mission. It influences the behavior and the way individuals act in organizations. It is also one of the most important things for a leader in leading an organization. Arumsari (2014) stated that a positive relationship between organizational culture and performance.

The competence possessed of the human resources is very influential on organizational culture condition in the workplace. It sometimes is difficult to develop their skills or abilities. Due to the culture

that exists within the organization itself. The organizational culture within an organization for its implementation is expected to have a positive influence the good quality of financial statements in accordance with the rules. As well as in the organizational culture is very strong with the work culture attitude is expected to have a positive impact on the organization. It becomes an organization identity. Thus, the organization members in its activity are influenced by the existing organizational culture (Ancok, 2012). Regarding, the description above can be developed a hypothesis as follows:

H²: Organizational culture strengthens the influence of human resource competencies on financial statements quality.

Grand theory exploration in the present research i.e., the government is unlike steward, viewing as a trustworthy institution and act in the public interest. Carrying out its duties and functions appropriately in planning and realizing activities in accordance with procedures and rules that apply either at the center or local. The internal control system is a process which is structured in the behavior of management (executive) along with its staff in providing adequate confidence in organizational goals achievement through an effective and efficient action.

Internal control system aims to stipulate in Government Regulation No. 60 in 2008 stated that is to improve the financial statements reliability, i.e., meets the qualitative characteristics of financial statements included relevant, reliable, comparable, and understandable. It is corroborated by the research that was conducted by Mahaputra and Putra (2014), Nurillah and Muid (2014) stated that the internal control system government shows a positive influence on the quality of local government financial statements. Indriasih (2014) stated that ineffective government internal control system is one of the main causes of weak quality of financial reporting in all local government units. The leadership of institutions as regulated in Article 47 section 1, Government Regulation No. 60 in 2008 is responsible for the effective implementation of an internal control system in each environment. The leadership is an ability to influence a group to achieve the goals/targets in the organization. Based on the above explanation can be developed the following hypothesis:

H³: Transformational leadership style strengthens the influence of internal control systems on financial reports quality.

Based on stewardship theory in term of the management is not motivated for individual interest which is more importance of organization interest to achieve organization vision and mission influenced by psychology factor in organization e.g., organizational culture and how individual in carrying out their duty, principal, and function well according to rule applicable within the organization or applicable in central or regional legislation. Conceptually, Susanto (2008: 7) described the organizational culture definition as a value for human resources to solve external problems and efforts to adopt integration into

the organization. Therefore, organization members must absorb these values and how they should behave and act. It can be stated that organizational culture is inseparable from an internal control system in an organization.

A good organizational culture is an organizational culture that will form the organizers to have a sense of identity and sense of belonging (Sulistiyowati, 2007). The research was conducted by Soeharjono (2013) stated that bureaucratic culture proved to endanger the existence of the good governance. Due to it raises the risk of irregularities and abuse authorized by officials. Based on the explanation than the hypothesis that can be developed as follows:

H₄: Organizational culture strengthens the influence of the internal control system on financial reports quality.

2. RESEARCH METHODS

The quantitative approach in the present is used as a method. It is conducted to know the transformational leadership style and organizational culture as a moderator of the influence of human resource competence on financial statements quality. The research is designed as follows.

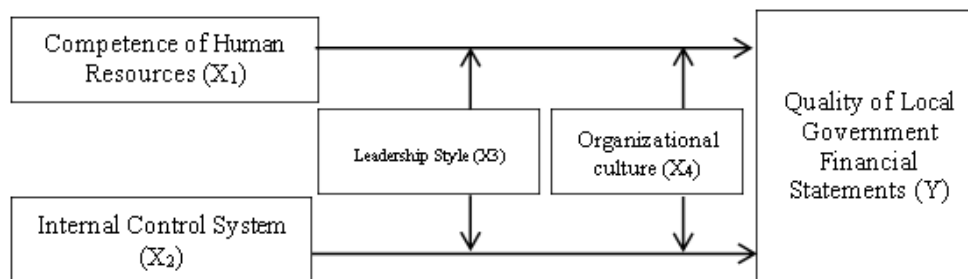


Figure 1. Research Design

This research was conducted at Local Device Organization (OPD in Indonesia) in Denpasar City. Local Government Financial Reports (LKPD in Indonesia) in 2010/2010 Denpasar, BPK gave exceptions opinion for LKPD fiscal in 2013 and 2015. BPK gave Unqualified Opinion (WTP in Indonesia) for four years progressively. The research object in the present research is transformational leadership style, organizational culture, human resource competence, internal control system and financial report quality.

The dependent variable in the present study is financial statements quality. Financial statements quality is an information ability to improve user knowledge and belief in decision making. The measurement component of financial statements quality in this study is adopted the research instrument by Kusumah (2013). The indicators of financial statements quality are financial statements characteristics that are relevant, reliable, comparable, and understandable.

Independent variables in the present study are human resources competence and internal control system. The human resources competence in this research is technical capability and operational attached to employee as knowledge and skill for someone in financial management and Government Regulation No. 60 in 2008 stated internal control system is a way to direct, monitor, and measure the organization resources, and play an important role in the prevention and embezzlement detection.

Moderate variables in this research are transformational leadership style and organizational culture. The transformational leadership style is a leadership style that inspires its followers to put aside their personal interests and mastering tremendous influence on their followers (Robbins and Judge, 2008). An organizational culture is the belief and embraced values individually in an organization. It is behavior norm for individual or group in the organization.

Quantitative data is used in this research i.e., the result of the respondent answer through a questionnaire which measured using Likert scale. Qualitative data is in the form of OPD list names in Denpasar city. The research population is governmental apparatus working on 39 OPD in Denpasar. The sample 152 respondents consist of Head of finance Sub-Division and financial administration staffs of each SKPD. The analysis calculation used is an analysis technique of multiple linear and the analysis of Moderated Regression Analysis (MRA). The equation model of regression analysis is as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 GK + \beta_4 BO + \beta_5 X_1 GK + \beta_6 X_1 BO + \beta_7 X_2 GK + \beta_8 X_2 BO + e \dots (1)$$

Description:

Y	:	Financial Statement Quality
A	:	Constants
β_1 - β_4	:	Regression coefficients
β_5	:	Coefficient of the interaction of human resource competence variable with GK
β_6	:	Coefficient of the interaction of human resource competence variable with BO
β_7	:	Coefficient of the interaction of internal control system with GK
β_8	:	Coefficient of internal control system interaction with BO
X_1	:	Competence of human resources
X_2	:	Internal Control System
GK	:	Leadership Style
BO	:	Organizational Culture
e	:	Error

3. Results and Analysis

Table 1 is presented the results of the descriptive statistical test:

Table 1 : Descriptive statistical test results

	N	Minimum	Maximum	Mean	Std. Deviation
X ₁	152	6	20	16,546	2,940
X ₂	152	12	45	39,013	5,804
X ₃	152	14	64	50,717	8,806
X ₄	152	27	100	81	13,991
Y	152	31	65	54,828	7,152
Valid N	152				

Source: primary data processed, 2018

Based on Table 1 is known the number of respondents (N) 152. The minimum score for the human resource competency variable is six and the maximum value is 20. The average score for human resource competence is 16.546. It defines the respondent gives a high tendency rating towards the human resource competence supported the education background, technical training, experience, and education level can support financial statements quality. The standard deviation is 2.940. It defines that there is a deviation of human resource competence to the average value is 2,940. For internal control system, variable with a minimum value is 12 and the maximum value is 45. The average value of the internal control system is 39.013. it means the respondent gives responses tend to be very high and fully support the effectiveness of internal control system in helping the preparation of financial statements quality. The standard deviation is 5.804. It means there is a deviation of the internal control system to the average value is 5.804.

The variable of the transformational leadership of the lowest value is 14. The highest value is 64. The average score for leadership style variables is 50,717. It means the respondent responds highly to the leadership style. It defines that respondents agree with the leadership involvement in motivating the employee performance in producing financial reports quality. Standard deviation is 8,806. It means a deviation from leadership style to the average value is 8,806. The lowest value of the organizational culture variable is 27. The highest value is 100. For average values of organizational culture, variables are 81. It indicates a high response from respondents to organizational culture. This means the respondents provide an assessment that tends to agree that organizational culture application together can increase the work motivation in producing financial statements quality. Standard deviation is 13.991. It indicates a deviation of organizational culture to the average value is 13,991.

A financial statements quality variable of the lowest value is 31. The highest value is 65 for the average value is equal to 54.828. It indicates the respondent's response to the quality of government financial

statements tends to be high. It means financial statements quality must meet the financial statements characteristics in accordance with the rules that are reliable, relevant, it can be understood and can be compared. Standard deviation is 7.152. It indicates, there has been distortion quality of the financial statements on average value is 7,152. Validity test result is conducted in this research is obtained Pearson Correlation value. All the instrument variables are positive and higher than R-value table (0.1593). It means the whole statement can be stated valid. The questionnaire can be stated reliably if the one's answer to the question is consistent or stable from time to time. The variable is stated to be reliable if it has been Cronbach's Alpha $> 0,60$ value.

Table 2 : Research reliability test results

No	Variable	Cronbach's alpha	Result
1	Human resource competence	0,832	Reliable
2	Internal Control System	0,911	Reliable
3	Transformational leadership style	0,923	Reliable
4	Organizational cultural	0,947	Reliable
5	Financial statements quality	0,878	Reliable

Source: Primary data processed, 2018

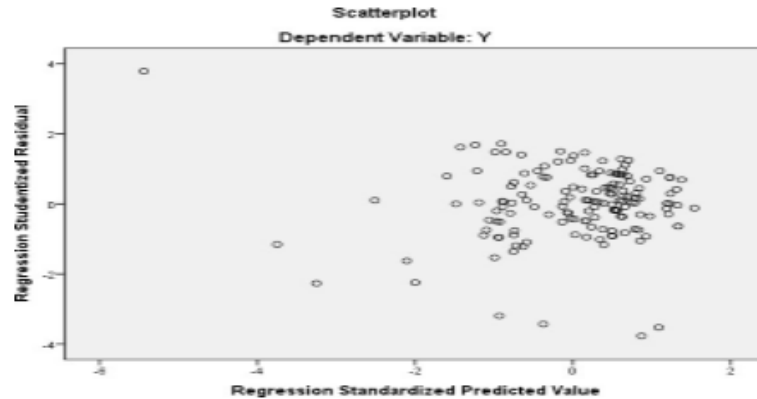
Based on Table 2, it can be concluded that all variable statements used in this study are reliable and can be used. Due to it shows the alpha value is $> 0,60$. Based on the reliability test result for all research instrument, Cronbach's alpha value for all variables higher than 0.60. It can be stated that all the instruments used in this variable are reliable. Normality testing is conducted using Kolmogorov-Smirnov method. If Asymp. Sig (2-Tailed) $> (0,05)$ thus, data is distributed normal. The normality test results in this study are presented in Table 3.

Table 3 Normality test results

Model	N	Asymp. Sig. (2-tailed)
Equation 1	152	0,053

Source: Primary data processed, 2018

Based on Table 3, it can be concluded that regression model in this study is normally distributed due to Asymp. Sig (2-Tailed) $> (0.05)$. Heteroscedasticity test aims to test whether in the regression model there is a uniformity of residual observations to other observations. The research is used a graphical method that is scatterplot test. Based on the scatterplot chart avoiding heteroskedasticity disturbance seen spots spread either above or below axis 0. Therefore, it can be concluded heteroskedasticity does not happen.

Chart 1 Scatterplot test results

Source: Primary data processed, 2018

Regarding the regression analysis result based on Table 4 can be made a regression equation model is as follows:

$$Y = 77,368 + 0,419 X_1 - 1,218 X_2 + 0,973 X_3 - 0,978 X_4 - 0,049 X_1 \cdot X_3 + 0,027 X_1 \cdot X_4 + 0,001 X_2 \cdot X_3 + 0,016 X_2 \cdot X_4$$

Table 4 Regression analysis test result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1) Constant	77,368	12,853		6,019	0,000
X ₁	0,419	1,240	0,172	0,338	0,736
X ₂	-1,218	0,537	-0,989	-2,270	0,025
X ₃	0,973	0,360	1,197	2,704	0,008
X ₄	-0,978	0,262	-1,913	-3,734	0,000
(X ₁)*(X ₃)	-0,049	0,022	-1,548	-2,203	0,029
(X ₁)*(X ₄)	0,027	0,013	1,360	2,111	0,036
(X ₂)*(X ₃)	0,001	0,013	0,065	0,072	0,943
(X ₂)*(X ₄)	0,016	0,008	1,737	1,995	0,048
2 Fcount	6,667				
Sigcount	0,000				
3 R ²	0,272				
Adjusted R ²	0,231				

Constant value (α) is 77,368. The value has a positive value, if human resource competence (X₁), internal control system (X₂), transformational leadership style (X₃), organizational culture (X₄) interaction between human resource competency with transformational leadership style (X₁*X₃) and interaction between human resource competence with organizational culture (X₂*X₄) and internal control system with transformational leadership style (X₂*X₃) and internal control system with organizational culture (X₂*X₄) each value is zero (0), then the the financial report quality (Y) will increase amounted to 77,368 units.

Based on Table 4, the determination coefficient (Adjusted R²) is 0.231. Adjusted R² value is 0.231. It means that 23.1 variations of the quality of financial statements are explained by the HR competence variable, internal control system as well as the Transformational leadership style and organizational culture as moderator. The rest is 76.9. It is explained by other variables outside the model. Based on Table 4, it appears that F or P-value significant is 0,000 less than 0.05. A significant value for F or P value is 0,000 lower than 0.05. It means that all variables are able to predict or explain the phenomenon of individual performance and regression models used to be considered feasible to be tested.

The t-test is used to find out whether each variable has a partial influence on the dependent variable, looking at the significant value in this study using 0.05 significance level. The first hypothesis (H1) stated that the leadership style moderates the influence of human resource competencies on LKPD quality in Denpasar. Regression analysis results in Table 4 shows the beta coefficient is -0.049 with a significant level is $0.029 < 0.05$. It means that the interaction of leadership style and human resources competence have an influential but show significant results on LKPD quality in Denpasar. The result of this hypothetical leadership moderates the influence of human resource competence. It means the first hypothesis (H1) is rejected. The second hypothesis (H2) stated that the organizational culture moderates the influence of human competency on LKPD quality in Denpasar. The regression analysis result on Table 4 shows that the beta coefficient is 0,027 with significance level equal to $0,036 < 0,05$. It defines that the interaction of organizational culture and human resource competence have an influence positively and show the significant result of LKPD quality in Denpasar. It proves the organizational culture to moderate the influence of human resource competence on LKPD quality in Denpasar. It means the second hypothesis (H2) is accepted. The third hypothesis (H3) stated the leadership style moderate the influence of internal control system on LKPD quality in Denpasar. Regression analysis results in Table 4 shows that the coefficient of beta is 0.001 with significance level is $0.943 > 0.05$. It means the interaction between the internal control system and leadership style have a positive influence but show insignificant results on LKPD quality in Denpasar. This result proves that the leadership style does not moderate the influence of the internal control system on LKPD quality in Denpasar. It means the third hypothesis (H3) is rejected. The fourth hypothesis (H4) stated the organizational culture moderate the influence of internal control system on LKPD quality in Denpasar. The regression analysis results in Table 4 shows beta coefficient is 0,016 with significance level is $0,048 < 0,05$. It means that the interaction of organizational culture and internal control system have a positive influence and show a significant result on LKPD quality in Denpasar. It means the fourth hypothesis (H4) is accepted.

The first hypothesis test (H1) tested the leadership style as a moderator between the influence of human resource competence on LKPD quality in Denpasar, local government financial report, the test result showed the interaction between the leadership style and the human resource competence has a negative

influence but showed a significant result on LKPD quality in Denpasar. It means that the leadership style weakens the influence of human resource competencies on LKPD quality in Denpasar. Conceptually, if the leader who acts as a public servant in the concept of stewardship theory has a different leadership style in each organization will certainly be able to influence the actions and performance of subordinates. It is in using their ability to lead producing financial reports quality.

Based on the result of a hypothesis test (H2), it is seen that organizational culture has a positive influence and show a significant result. It means that organizational culture strengthens the influence of human resource competence in producing financial report quality. In stewardship theory how management is not motivated in the interests of the individual but rather prioritize the achievement of organization goals. It is proof that something inherent in an organization wherein a work culture. It is innovative and employees who have positive thinking is often a positive part organization in producing financial reports quality.

The results show the third hypothesis (H3) that the interaction between the leadership style and internal control system does not moderate on LKPD quality in Denpasar. Thus, these results indicate a person's leadership style is not able to give influence to the internal control system in producing the expected quality report. It means that leadership style is a trait. It exists within each of the leaders themselves, the development of technology and information makes an internal control system designed according to the rules, regulations and central government policies. Therefore, when the system is formed a leader cannot change the system subjectively for the self-sakes.

Due to this is a public organization that has a legal law regulated in Law No.32 in 2004 on Local Government in Article 25 which regulates Duties, Powers, and Duties of Head of Region. The results of this study are not in accordance with the study that was conducted by Wicaksono (2013) stated that leadership has a significant influence on the effectiveness of internal control system. The research was conducted by Akbar (2015) also shows the outcomes that are not aligned. Wherein, the transformational leadership style has a dominant influence on employee performance than organizational communication.

The results show for the fourth hypothesis (H4) is accepted, in this case, the interaction relationship of organizational culture and internal control system shows that organizational culture strengthens the influence of internal control system on LKPD quality in Denpasar. It is to show that when organizational culture is integrated into an organization. It tends every employee will work in accordance with the culture. It has been set together. Therefore, the culture is attached to them can be ruled out that impact on the effectiveness of internal control system that exists in the organization tend to

run in accordance with the rules and existing regulations. Effendi (2009) stated that the application of corporate culture especially on the SPI unit useful to improve the effectiveness of the company, manage cultural changes, and improve the company performance. The resulting research is also in accordance with Soeharjono (2013) stated that a culture in bureaucracy proved to harm the existing good governance. It raises deviation risk of the organizational goals.

4. Conclusion

Based on the results of the analysis and discussion that has been conducted. It can be concluded the style of transformational leadership weakens the influence of human resource competencies on LKPD quality in Denpasar City. This implies the application of the transformational leadership style that has not been proven to strengthen human resources competence in improving the financial reports quality. It shows that a leader has different authority and leadership style in leading an organization, in this case, transformational leadership style is not suitable applied in order to improve the financial statements quality. An organizational culture strengthens the influence of human resource competencies on LKPD quality in Denpasar City. This defines that organizational culture in every organization gives a positive strength and impact for employees in improving financial statements quality. Due to the culture formed based on mutual commitment will give more motivation to employees in working. Transformational leadership style is not moderating the influence of Internal Control System on LKPD Quality in Denpasar City. This defines that one's leadership style is not capable of impacting an internal control system in public sector organizations. Due to the system established based on existing regulations and legislation but not from the thinkers themselves as an organization leader. An organizational culture strengthens the influence of Internal Control System on LKPD quality in Denpasar City. This defines that organizational culture is able to give a positive impact on the internal control system in improving financial statements quality. Due to a culture that exists within the organization is able to support the effectiveness of existing internal control system will make it easier for employees to perform a job in accordance with their duties. It is principal and function in the organization.

RECOMMENDATIONS

The research has been conducted. There are some suggestions need to be conveyed to the leadership style that is not moderated the influence of Internal Control System on the Quality of Local Government Financial Statement in Denpasar. The further research is suggested to use other variables as moderating variables such as organizational commitment. The leadership style in the research does not moderate the internal control system. Due to the leadership style is a personal leader character can not influence an existing system and is formed based on regulations that are in accordance with applicable regulations. Adjusted R² value is 0,231 indicates that there is 76.9% variability. The financial statements quality is explained by variables outside the model. It makes the subsequent investigation

for other variables that allegedly influence the quality of local government financial statements e.g., the progress of information systems and the utilization of technology or organizational commitment capability. The researcher is then expected to broaden the research scope. Therefore, it can be generalized more broadly.

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Biography of Author



I Made Endra Lesmana Putra was born in Denpasar 5th, September 1991. He is interested in economics. He graduated his Bachelor degree from the University of National Education Denpasar in 2012. He finished his accounting profession at Udayana University in 2013. He currently as Master student at Magister of Accounting degree at Udayana University. Respecting his diligence and high motivation to study, he successfully completed his thesis. It is hope through this article has a positive contribution to the further researchers.

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