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How to select tax audit cases?: a literature review of research in tax avoidance

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ABSTRACT

Currently, DGT is experiencing a shortage of tax auditors. As a result, DGT was unable to meet the tax collection goal. This issue, I think, may be addressed by developing a tax audit case selection model. This model employs the tax avoidance variable, which is assessed by the amount of adjustment in the modified tax assessment, as well as various factors classified as company characteristics, firm activities, and BOD characteristics. To develop this model, DGT should alter the format of tax returns in order to get the necessary information from taxpayers. Then, DGT must choose an analytical technique to evaluate the data. Because DGT has a large amount of data, I suggest utilizing the big data analytics approach, and I think that the regression model is outdated. So, I think that this approach will be useful in making DGT better in the future, since DGT may find it simpler to pick tax audit cases that will have a significant effect on tax collection. Unless DGT creates this paradigm, I think DGT will be unable to achieve its goal indefinitely. This article aims to describe certain tax avoidance measures and some tax avoidance factors that will be helpful in developing a tax audit case selection model. Furthermore, I'd want to show how DGT might evaluate such determinants in order to construct a suitable model.

Keywords: Tax Avoidance, Tax Revenue, Big Data Analytics

1. INTRODUCTION

Nowadays, it has been more than ten years that the Directorate General of Tax (DGT) cannot achieve its revenue target. It is caused by tax avoidance and tax evasion in Indonesia. As reported by Tax Justice Network (2020), the expected loss of Indonesian Tax Revenue generated by tax avoidance is approximately US$ 4.86 billion per year or IDR 68.7 trillion per year. One of the causes of this fact is the low tax audit coverage in Indonesia. DGT (2020) reported that the tax audit coverage ratio in 2019 for the corporate taxpayer was only 2.44, while for the personal taxpayer was just 1.08%. It is still below the tax audit coverage ratio of other countries in ASEAN. For example, Malaysia had a 22% tax audit coverage ratio for corporate taxpayers and 24% for personal taxpayers (OECD, 2019). So, almost one of five taxpayers in Malaysia will be audited every year. This problem is caused by the lack of tax auditors in Indonesia. DGT (2020) reported that DGT only has 6,516 tax auditors, whereas the registered taxpayers are about 44 million taxpayers. Therefore, based on those problems, I believe that DGT should choose tax audit cases that significantly impact the tax revenue target. In addition, DGT needs a model to select tax audit cases based on tax avoidance and tax evasion determinants so that it can be easy to choose the right taxpayers who want to be audited. This essay will describe some tax avoidance measurement and several determinants of tax avoidance that will be useful to create a tax audit cases selection model. Moreover, I also want to explain how DGT could analyze those determinants to build a proper model.

2. MEASURING TAX AVOIDANCE

When we discuss making a tax audit cases model, the first question is how to measure tax avoidance? Researchers propose several ways to measure tax avoidance like effective tax rates, long-run effective tax rates, unrecognized tax benefits, and tax shelter firms (Hanlon and Heitzman, 2010). However, I believe that all of those measurements are not proper to measure tax avoidance in Indonesia since all of those measurements use financial reports and tax returns reported by taxpayers, which are not assessed by tax auditors.

Therefore, as far as I am concerned, tax authorities have to use data that has been assessed by them, such as audited tax returns. Lanis and Richardson (2011) used amended tax assessment issuance as a proxy of tax avoidance. They use a dummy variable, which will be scored one if there is an amended tax assessment and will be scored 0 if there is no amended tax assessment. Basically, I agree with Lanis and Richardson (2011). However, it could be modified to better measure tax avoidance by using the amount of correction in those amended tax returns. This amount will be divided by tax expense before amended to get the percentage of correction that is more suitable to measure tax avoidance.

3. THE DETERMINANT OF TAX AVOIDANCE

After we discuss measuring tax avoidance, the next step is identifying the determinants that affect tax avoidance. We could divide those determinants into three parts.

Firstly, several researchers found that firm characteristic could be determinants of tax avoidance. Rego (2003) argued that several financial reports items like the total asset, profitability measured by Return on Asset, and leverage measured by Debt to Asset ratio could be signs of whether taxpayers do tax avoidance or not. In addition, Higgins et al. (2014) explained the association between a firm's business strategy and tax avoidance. They found that the prospectors did more tax avoidance than defenders and analyzers. They said that if prospectors could not find an opportunity to do more significant tax planning, they would find other opportunities to get the advantages from tax regulations. Furthermore, Kim and Zhang (2015) found a strong connection between political connection and tax avoidance. This condition was caused by the affordable cost of tax avoidance that must be paid by the taxpayers with political connection.

Secondly, some studies said that firm's activities could influence tax avoidance. Lanis and Richardson (2012) found that corporate social responsibility activities strongly negatively influence tax avoidance. They found that the fewer corporate social responsibilities are done by taxpayers, the more probability of tax avoidance in the future. Moreover, Argiles-Bosch et al. (2020) found a significant association between e-commerce utilization and tax avoidance. They argued that the taxpayers using e-commerce tools have more probability of avoiding tax than traditional taxpayers. In addition, Taylor and Richardson (2012) believed that transfer pricing and thin capitalization were correlated by tax avoidance. They also found that transfer pricing was the most crucial determinant of tax avoidance while thin capitalization was a less significant factor.

Thirdly, several social scientists argued that board of directors (BOD) characteristics could affect tax avoidance. Lanis et al. (2015) found a negative association between female Directors with tax avoidance. It means that the existence of females on BOD could decrease the probability of tax avoidance. Additionally, Law and Mills (2015) said that the taxpayers led by directors with military experience were more conservative in tax planning since they believe that tax avoidance was an unethical action. Furthermore, Wen et al. (2020) found that director with foreign experience was negatively correlated with tax avoidance especially when the directors came from countries with stricter tax law enforcement.

On the other hand, Niniek et al. (2018) argued that the supervision of Board of Commissioner was not a determinant of tax avoidance in Indonesia. So, the further research will be needed to assess the influence of all variables that I have said above to tax avoidance in Indonesia since Indonesia taxpayers might have different characteristics with other taxpayers in other countries.

4. THE METHOD TO ANALYZE AND GATHER THE DATA

After we know about the measurement and the determinants of tax avoidance, DGT should change the form of the tax return to fulfill the data needed to build a good model. For example, in the current tax return, there is no data about the background of taxpayers' directors, the utilization of e-commerce, and so on. Therefore, if DGT wants to use the determinants that I have mentioned, the change of tax return form is a compulsory action.

Moreover, after DGT has all of the required data, DGT should choose the method to analyze those data. In the past, the researchers like Rego (2003) and Richardson et al. (2015) used regression to make the model of tax avoidance (and also transfer pricing aggressiveness). However, I believe that DGT has to use big data analysis as there is so much data that DGT will analyze.

Several researchers have done their work about big data analysis for tax purposes. For example, Tian et al. (2016) used the Colored Network-Based Model (CNBM) to detect tax evasion. Also, Cheng et al. (2014) proposed the machine learning method (unsupervised learning and supervised learning) to detect tax evasion. So that, I believe that DGT should use the big data analysis method to make a more accurate model for choosing tax audit cases in Indonesia.

5. CONCLUSION

To conclude, currently, DGT has the problem of lacking tax auditors. It caused DGT could not achieve the tax revenue target. I believe that this problem could be solved by creating tax audit cases selection model. This model uses the tax avoidance variable measured by the amount of correction in amended tax assessment and several determinants divided into firm's characteristics, firm's activities, and BOD's characteristics. To create this model, DGT should change the form of tax returns to get the required data from taxpayers. Then, DGT should choose the analytical method to analyze those data. I propose using the big data analytics method since DGT has a big data size, and I believe that the regression model has obsoleted. So, I believe that this model will be helpful to make DGT better in the future since DGT could be easier to select tax audit cases that could make a big impact to tax revenue. Unless DGT makes this model, I believe that DGT could not realize its target forever.

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The effect of human agility, digital literature, curriculum and the role of the family on the interest of the millennial generation in entrepreneurship through capabilities as intervening variables

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ABSTRACT

The business environment continues to change rapidly and uncertainly, therefore, in order to exist, in the world of entrepreneurship, the millennial generation needs to have the capability to be able to exploit change and agility in action, or what is known as agility. Furthermore, with the support of knowledge of the rapidly growing digital world, nowadays, it is a determining factor for success in entrepreneurship. In particular, the issue of education and the role of the family that encourages the emergence of an entrepreneurial spirit in the millennial generation are also important factors that deserve to be reviewed.The data used by researchers in this study is primary data obtained through distributing questionnaires to active students at Pamulang University. Data collection was carried out in March 2021 and the analysis used using Structural Equation Model (SEM) analysis with the SmartPLS 3.0 software tool. Based on the results of the study, the human agility variable has a significant effect on entrepreneurial capabilities and interests, digital literacy variables only have a significant effect on capabilities, curriculum variables do not affect entrepreneurial capabilities or interests, family role variables only have a significant effect on capabilities, and capability variables affect entrepreneurial interests. However, the intervening variable capability is a good variable to influence the millennial generation's interest in entrepreneurship.

Keywords: Human Agility, Digital Literacy, Curriculum, Family Roles, Entrepreneurship, Capabilities.

1. INTRODUCTION

Developing countries such as Indonesia with the fourth largest population in the world have quite crucial economic problems, poverty and unemployment are issues that are still a big challenge for the Indonesian people and must be addressed immediately. Every year, unemployment in Indonesia increases because the demand for jobs in Indonesia is not proportional to the number of working age and educated workforce graduates every year. Apart from these factors, the lack of interest of graduates after taking their education to become entrepreneurs is also one of the factors that trigger the number of unemployed in Indonesia.

Developing countries such as Indonesia with the fourth largest population in the world have quite crucial economic problems, poverty and unemployment are issues that are still a big challenge for the Indonesian people and must be addressed immediately. Every year, unemployment in Indonesia increases because the demand for jobs in Indonesia is not proportional to the number of working age and educated workforce graduates every year. Apart from these factors, the lack of interest of

after taking their education to become entrepreneurs is also one of the factors that trigger the number of unemployed in Indonesia.

The emergence of new entrepreneurs cannot be separated from the participation of the world of education, especially education at the tertiary level which is expected to contribute to participating in overcoming economic problems, poverty and unemployment. As revealed by Scarborough, N. M., Zimmerer, (1996) one of the factors driving growth in a country lies in the role of universities in providing entrepreneurship education. In line with what Zimmerer said, Widhiandono (2016) states that universities and schools have an important role in creating graduates who have the competencies needed in business as well as providing entrepreneurial abilities for alumni so that they are not only looking for work but also able to create jobs, and create valuable products. and high quality.

According to the opinion expressed by Suharti & Sirine (2011) a country lies in the role of universities through the implementation of entrepreneurship education. However, the data obtained regarding the role of the world of education, especially universities in encouraging the growth of student entrepreneurship in Indonesia, seems to show results that are still lacking. This can be seen from the large number of open unemployment at the undergraduate level or equivalent which shows that the participation of higher education is still less than optimal in the formation of graduates who are willing to choose their career path through entrepreneurship.

In today's era, being an entrepreneur is a challenge for undergraduate graduates because these graduates are faced with increasingly rapid developments in the era and technology that can become opportunities in entrepreneurship or even become a threat to prospective entrepreneurs. It becomes an opportunity when you can use technology appropriately and wisely, and it becomes a threat when you can't use technology properly because competitors are increasingly innovative and creative. Information and communication technology functions in several ways, namely for effectiveness in disseminating information, connecting directly with customers, increasing revenue, providing opportunities to gain new markets, and as a leading business tool (Bonauli & Yuliana, 2014). Being an entrepreneur is not an easy thing, there are many abilities that must be possessed by an entrepreneur, both in terms of personal and support from other parties. If being an entrepreneur is easy, of course, many graduates choose to become an entrepreneur compared to being an employee in a particular company. This has proven that being an entrepreneur is not an easy thing.

Cantillon (2010) mentions entrepreneurs as individuals who bear a lot of uncertainty. There are many risks that must be faced when becoming an entrepreneur. Novalia (2016) states that there are three fears in individuals to start becoming entrepreneurs, the first is the fear of loss, the second is the fear of uncertainty, and the third is the fear of trying. The thing that everyone wants in entrepreneurship or working in a company is to get profit or pay, the goal is to fulfill daily needs. People who have worked in a company will certainly have a more certain income because they will receive wages at the beginning or end of the month compared to someone who chooses to be an entrepreneur. There are many risks in entrepreneurship, one of which is loss. Losses are obtained because the sacrifice is not proportional to the income.

The second fear is the fear of uncertainty. Entrepreneurship certainly has risks for profit or loss, an entrepreneur cannot be sure of the income that will be obtained. Many factors that are difficult to predict can have a significant effect on an entrepreneur's income. Unlike company employees who will definitely get wages according to company regulations. The third fear that a prospective entrepreneur fears is the fear of trying. It is not easy for someone to start something that has never been done before. Careful planning and prepared anticipations may not necessarily be able to overcome the obstacles that exist in entrepreneurship. This is because someone will be more confident and confident if they have done or often do things that are repeated. The decision to become an entrepreneur is based on internal and external factors.

Tjahjono & Ardi (2008) explained that for many people the decision to become an entrepreneur is a behavior with involvement that will involve: Internal factors (personality, perception, motivation and learning (attitudes) and external factors (family environment, friends and neighbors). Putra & Herdiyanto (2016) stated the need for jobs that promise a future and the emergence of awareness of the high competition in getting jobs today, encouraging students to contribute as providers of jobs both for themselves and for others. Suryana (2008) stated that the factors that influence come from the environment including role models, opportunities, activities, besides being influenced by competitors, resources, and government policies. Some literature in the field of psychology and human behavior shows that a person's personality traits can affect an individual's entrepreneurial intentions. Evaluation of personality n someone has aroused interest in many disciplines including entrepreneurship (Dacul, 2017).

Personality factors have an important role in building a theory of entrepreneurial processes such as intentions in entrepreneurship (Zhao et al., 2010). From the several studies above, it can be concluded that one of the important factors encouraging students to become entrepreneurs is from the internal factors of the students themselves such as personality, perception, motivation and learning (attitude).

2. LITERATURE REVIEW

A. Human Agility

Sarfraz Ali Kiyani (2017) agility is a reaction to the challenges of a dynamic, business variable and uncertain environment, including new ways of doing business, new mentalist reflections in production, buying and selling and opening up to other forms of new business relationships and new steps. for corporate and individual performance. Rahmawati & Tricahyono (2019) states that agility is a reaction to the challenges of a dynamic, variable and uncertain business environment, including new ways of doing business, reflection of new mentalists in production, buying and selling and opening up to other forms of new business relationships and new measures to evaluate the performance of companies and individuals. Then, Rahmawati and Tricahyono (2019) citing Peter Drucker stated Agility as the ability to thrive in an unpredictable environment with constant change.

Agility can be defined as; smart, agile, agile and agile. You can imagine if management maintains its conventional style in today's competition, then it is almost certain that management decisions in the future will not contribute positively to the company's longevity. As business competition increases, many organizations realize that workforce agility is an important factor to maintain. organizational business continuity (Muduli, 2013). In addition, agility can be defined as the agility of the workforce can be viewed as a proactive, adaptive and generative behavior of the workforce (Muduli, 2013;Sherehiy & Karwowski, 2014). Proactive behavior consists of two aspects, namely initiating and improvising. Proactive initiative is an active search for opportunities to contribute to organizational success and take the lead in pursuing opportunities that appear promising. Adaptive behavior is more indicative of the ability of workers to play in different capacities at all levels of work needs.

Nova & Raharso (2016) adapt the opinion of Sharifi and Zhang see agility as the ability to sense, perceive, and predict changes that have occurred in the environment. Agility refers to an insecure and unpredictable business environment. Therefore, special capabilities are needed in order to "maintain" changes, unsafe conditions, and unpredictable situations; These capabilities are: responsiveness, competency, flexibility, and speed. This approach is seen as the most comprehensive framework for identifying the essential characteristics needed to realize agility.

Agility is also interpreted as ability. In this case, agility can include two factors, namely: the ability of the workforce to respond to change in an appropriate and timely manner, and the ability of the workforce to take advantage of change as an opportunity for them to develop (Muduli, 2013). From an attitude perspective, Sherehiy and Karwowski (2014) explain that employees who have job dexterity also have positive attitudes towards learning and self-development; good problem solving skills; comfortable with change, new ideas and new technologies; ability to generate innovative ideas and always ready to accept new responsibilities.

Furthermore, Nova & Raharso (2016) state that responsiveness refers to the ability to recognize changes, react quickly to these changes, and take advantage of these changes. Competency, related to the ability to achieve the goals and objectives of the organization. Flexibility refers to the ability to advance or modernize various processes and achieve various goals through the use of existing supplies and facilities. Next, speed or quickness refers to the ability to carry out out various activities in a short time limit.

Nova & Raharso (2016) state that the ability to respond to unpredictable changes quickly and effectively is known as agility which is an important requirement for businesses that want to survive, not an option anymore.

Based on the opinion of experts, agility is a reaction or ability to thrive in an unpredictable environment to the challenges of a dynamic, variable and uncertain business environment, including new ways of doing business, a new mentalist reflection in production, with constant changes the ability to operate profitably in an environment. competitive and increasingly unpredictable customer environment. Organizations need special capabilities in order to "maintain" change, unsafe conditions, and unpredictable situations.

According to Sajdak (2015) strategic agility results over time from the combination of three key meta-capabilities that provide its foundation:

1. Strategic sensitivity (both perceptual acuity and intensity of awareness and attention) combines early and vigorously awareness of the trends of the incapacitated and unites the forces with the strong. real-time making sense in strategic situations as they evolve and develop. Strategic sensitivity is strengthened by the combination of a strong externally and internally oriented participatory strategy process, a high level of tension and concern, and a rich, intense, and open internal dialogue.
2. Unity leadership involves the ability of the top team to make bold decisions quickly. The unity of the leadership team allows decisions to be reached at lightning speed once the strategic situation has been understood and the options opened or closed have been understood intellectually.
3. Resource fluidity involves internal capabilities reconfiguring business systems and moving resources back quickly, based on business processes for operation and resource allocation, approaches, mechanisms and incentives for collaboration that make business model and system transformation activities faster and easier

B. Digital Literacy

Literacy is not only related to reading and writing, but people can understand, understand, and appreciate various forms of communication critically (Nani Pratiwi, 2019). In early development, literacy is defined as the ability to use language and images in rich and varied forms to read, write, listen, speak, view, present, and think critically about ideas. Subsequent developments state that literacy is related to social situations and practices. Then, literacy was expanded by the development of information technology and multimedia. After that, literacy was seen as a social construction and never was.

According to Syawaludin (2020) digital literacy is an ability to understand and use information sources from various digital sources. The progress of a nation is determined by the literacy ability (reading and writing) of its people. Literacy is a means to recognize, understand, and apply the knowledge gained, both at school, at home and in the surrounding environment.

Tamburaka in Pratiwi (2019) stated that with the existence of technology in the field of information technology, a major event in digitalization technology, namely the condition that all printed and electronic content can be combined and distributed. Gilster in Maulana (2015) defines digital literacy as the ability to understand and use information in many formats from various sources when presented on a computer.

Retnowati (2015) suggests that media literacy or digital literacy was developed as a tool to protect people from media exposure so that they have the ability to think and be able to express themselves and present themselves in the media. and must be addressed immediately. One way that can be done to overcome these problems is by creating new entrepreneurs. The benefits of being an entrepreneur in addition to supporting daily needs are also participating in assisting the government in reducing unemployment which increases every year because there are fewer jobs compared to working age and graduates are always increasing (Basrowi et al., 2020)

According to Akhirfiarta (2017), citing Gilster, groups digital literacy into four core competencies, namely;

1. Internet Search
   Internet Searching is a person's ability to use the internet and perform various activities in it. This competency includes several components, namely the ability to search for information on the internet using search engines, as well as perform various activities in it.

2. Hypertextual Navigation
   Hypertextual Navigation is a skill to read and dynamically understand the hypertext environment. So someone is required to understand the navigation (guidance) of a hypertext in a web browser which is certainly very different from the text found in textbooks. This competency includes several components, among others: Knowledge of hypertext and hyperlinks and how they work, Knowledge of the difference between reading a textbook and browsing via the internet. Knowledge of how the web works includes knowledge of bandwidth, http, html, and urls, as well as the ability to understand the characteristics of web pages.

3. Content Evaluation
   Content Evaluation is a person's ability to think critically and provide an assessment of what is found online accompanied by the ability to identify the validity and completeness of information referenced by hypertext links. This competency includes several components, including: The ability to distinguish between display and information content, namely the user's perception of understanding the appearance of a visited web page, The ability to analyze 8 background information on the internet, namely awareness to explore further about sources and creators of information, Ability to evaluate a web address by understanding the various domains for each particular institution or country, the ability to analyze a web page, and knowledge of FAQs in a newsgroup/discussion group.

4. Knowledge Assembly
   Knowledge Assembly is an ability to organize knowledge, build a collection of information obtained from various sources with the ability to collect and evaluate facts and opinions properly and without prejudice. This is done for certain purposes, both education and work. This competency includes several components, namely: the ability to search for information via the internet, the ability to create a personal newsfeed or notification of the latest news that will be obtained by joining and subscribing to news in a newsgroup, mailing list or other discussion group that discusses or discusses a topic. certain needs or specific problem topics, Ability to cross-check or re-check the information obtained, Ability to use all types of media to prove the truth of information, and Ability to compile sources of information obtained on the internet with real life that are not connected to the network.

C. Curriculum

Curriculum is a subject and subject matter which is taught by teachers and studied by students. Terminologically, curriculum means an educational program that contains various teaching materials and learning experiences that are programmed, planned and systematically designed on the basis of applicable norms and are used as guidelines in the learning process for educators to achieve educational goals (Dakir, 2014). According to Dakir, the curriculum contains all programs that are carried out to support the learning process. The program that is poured is not fixed in terms of administration only but involves the whole that is used for the learning process. According to Suryobroto (2001) that curriculum is all educational experiences provided by schools to all their students, both inside and outside school. Suryobroto seems to view that all educational infrastructure that is useful for students is a curriculum. Curriculum is a set of subjects and educational programs provided by an educational institution that contains lesson plans that will be given to lesson participants in one period of education level. The preparation of this set of subjects is adjusted to the circumstances and abilities of each level of education in the implementation of the education as well as the needs of employment. The length of time in a curriculum is usually adjusted to the aims and objectives of the education system implemented.

According to Inglis in Kartika (2010), the functions of the curriculum include:

1. Adaptation Function, because individuals live in an environment, while the environment is always changing and dynamic, then each individual must be able to adapt dynamically. And behind the environment must be adapted to individual conditions, herein lies the function of the curriculum as an educational tool towards individuals who are well adjusted.
2. Integration function, the curriculum serves to educate individuals who are integrated. Because the individual himself is an integral part of society, the integrated person will contribute to the formation or integration of society.
3. Differentiation function, the curriculum needs to provide services to individual differences in society. Basically differentiation will encourage people to think critically and

creatively, and this will encourage social progress in society.

4. Preparation function, the curriculum functions to prepare students to be able to continue further studies for a longer reach or plunge into the community. Preparing skills is very necessary, because schools are unlikely to provide all what is needed or all what interests them.
5. Election function, between difference and election have a close relationship. Recognition of differences also means being given the opportunity for someone to choose what they want and interest them. This is an ideal requirement for a democratic society, so the curriculum needs to be programmed flexibly.
6. Diagnostic function, one aspect of educational services is to help and direct students so that they are able to understand and accept themselves so that they can develop all their potential. This can be done if they are aware of all their weaknesses and strengths through exploration and prognosis. The function of the curriculum is to diagnose and guide students in order to develop their potential optimally.

D. Family Role

Soemanto (2014) said that education in the family affects the attitude and mentality of children, how the treatment received by children from the family greatly affects their development and abilities. Therefore, if a child is accustomed to and dependent on his parents, he will not be able to be independent, while a child who is accustomed to being independent will feel confident in his ability to face problems and the future of his family who are responsible for preparing children to be able to overcome their problems. with their own strengths and believe in their own abilities that they can (Self-Efficacy).

Entrepreneurship education can be done through education in the family, because the family is the first and foremost place in underpinning children's education, Soemanto (2014) states that entrepreneurship education and entrepreneurship education must begin and develop in the family environment, failure and in an effort to meet their needs will affect children's interests and choices. to meet their own future needs.

Family is the closest social environment of an entrepreneur, which has a very large role in shaping character, including the entrepreneurial character of a child. Saroni (2012) states that the family environment has a very big role in preparing children to become entrepreneurs in the future.

The family is the starting point that is responsible for the education of children, so that the family can be said to be the foundation stone for the pattern of behavior and personal development of children. The family environment can be a conducive environment to train and hone entrepreneurial character, which can be a provision for children to start directing their interests in the future. In this family environment, a child gets inspiration and entrepreneurship support from the family.

Based on Law No. 10 of 1992, PP No. 21 of 1994, it is written that the family function takes eight forms, including the socialization function, with the following explanation:

1. Realizing, planning and creating a family environment as a vehicle for education and socialization of children first and foremost.
2. Recognizing, planning and creating family life as a center where children can find solutions to various conflicts and problems they encounter both in the school environment and in the community.
3. Fostering the process of education and socialization of children about things needed to increase maturity and maturity (physical and mental), which are not provided by the school environment and the community.
4. Fostering the process of education and socialization that occurs in the family so that it is not only positive for children, but also for parents, in the context of the development and maturity of living together towards a happy and prosperous small family.

Growth responsibilities that must be achieved by a family at each stage of its development so that biological needs, cultural obligations, and family values and aspirations are met (Friedman, 2010). The three basic assumptions of family development theory, as described by (Friedman, 2010) are:

1. Family behavior is the sum of previous experiences of family members as they occur in the present and during their future experiences.
2. Repeated developments and changes in the family occur in a similar and consistent way, and
3. Families and family members perform certain tasks at specific times set by them and by cultural and social contexts.

E. Capabilities

Capabilities are built using the assumption of a resource-based view. This theory reflects the ability to achieve new and innovative forms of competitive advantage (Kumalaningrum & Purbandono, 2014). Kristinawati & Hidajat Tjakraatmadja (2017) citing Alsos, Borch, Ljunggren, Madsen have built a capability operational framework consisting of four dimensions, namely:

1. External exploration dimension; The manifestation of the external exploration dimension is observing the external environment to identify and evaluate opportunities from outside, adaptive to technology and market developments, and open to adopting best practices.
2. Dimensions of internal exploration; The dimension of internal exploration is to carry out connection or networking activities
3. Dimensions of external exploitation; The dimension of internal exploration is finding and implementing new initiatives that are obtained from new knowledge so that it is possible to do reconfiguration to support new ideas that will be implemented.
4. Dimensions of internal exploitation. The dimension of internal exploitation is renewal in order to be able to continue to be adaptive to various environmental changes, to be able to use new knowledge and experiences to produce innovations.

Kumalaningrum and Purbandono (2014:99) quoted Zahra et al and Teece write operationalization of capabilities based on research conducted where abilities are divided into four dimensions, namely the ability to understand the environment, the ability to make changes and create new things, the ability of technological flexibility, and the ability of organizational flexibility.

1. The ability to understand the environment is measured by three aspects, namely:
   a. Understanding of the rules.
   b. Response to environmental changes
   c. Interaction with the external environment
2. The ability to make changes and create new things is measured by:
   a. Likes to innovate.
   b. Chasing rewards
   c. Creative thinking
   d. Love new ideas
3. Technology flexibility capability is measured by:
   a. Easy to adapt to new technology
   b. Trying to find new technology information
4. The ability of organizational flexibility is measured by:
   a. Like the flexibility of work,
   b. Establish communication channels with other parties

F. Interest in Entrepreneurship

According to Jogiyanto (2007) behavioral intention is a person's desire (interest) to perform a certain behavior. Interests are related to behaviors or actions, but interests can change over time, the wider the time interval, the more likely there are changes in a person's interests.

According to Harlan (2014) interest is a mental tendency that remains to pay attention and remember an activity or activity. Interest is a pleasure to do activities. Ajzen (1991) states that behavioral intention shows a person's decision to do or not to do a certain behavior. The concept of behavioral interest states that an individual's motivation to engage in behavior is defined by the attitudes that influence the behavior. Behavioral interest shows how much effort an individual puts into committing to a behavior. The magnitude of a commitment defines the realization of the behavior (Ajzen, 1991). In this study, the intention (intention) leads to the individual's interest or desire for entrepreneurship.

Many factors influence a person to be willing to become an entrepreneur, one of which is internal factors, namely factors that arise from within a person. Personality and entrepreneurship studies have been carried out and it has been found that entrepreneurs have unique traits that differ from others related to some basic personality elements (Thompson, 2009). Other studies reveal that personality traits are one of the most common psychological theories that have been used to explain and predict human behavior including entrepreneurship (Kautonen et al., 2011). The personality traits possessed by a person are expected to be able to help someone in increasing one's confidence in creating job opportunities by becoming an entrepreneur. In line with the opinion of Thomson (2009) and Kautonen (2013) research conducted by Dacul (2017) about the influence of personality traits on intentions to become entrepreneurs shows a positive impression.

According to Heriansyah et al (2017) Entrepreneurship is a creative endeavor that builds a value from something that doesn't exist yet, and can be enjoyed by many people. Every successful entrepreneur has at least four main elements, namely: 1) Ability (with IQ and skills) in: (a) reading opportunities; (b) innovate; (c) Foundation; (d) sell. 2) Courage (develops with Emotional Quotient and Mental) in: (a) overcoming his fears; (b) controlling risk; (c) get out of your comfort zone. 3) Courage includes: a) perseverance (tenacity), never giving up; (b) determination (firm in his belief); (c) the power of the mind (the power of the mind) that he too can. 4) Creativity that spawns an inspiration as the forerunner of the idea to find opportunities based on intuition (with experience/experience).

According to Harlan (2014) the factors that influence interest can be classified as follows:

1. Need factors from within, this need can be in the form of needs related to physical and psychological.
2. Social motive factors, the emergence of interest in a person can be driven by social motives, namely the need to get recognition, appreciation from the environment in which he is located.
3. Emotional factor, this factor is a measure of a person's intensity in paying attention to a particular activity or object.

3. METHOD

The objects in this study are human agility, digital literacy, curriculum, family roles, entrepreneurial capabilities and interests in the millennial generation (study of Pamulang University students). The implementation time of this research is March 2021 by distributing research questionnaires to respondents.

The population in this study were Pamulang University students, totaling 74,217 students. According to Sugiyono (2017) the sample is part of the number and characteristics possessed by the population.

Sample measurement is a step to determine the size of the sample taken in carrying out research on an object. To determine the size of the sample can be done with statistics or based on research estimates. This sampling must be carried out in such a way that a sample can truly function or can describe the actual state of the population, in other terms it must be representative (represent). Samples are needed to prove the correctness of the answers that are still temporary (hypotheses), so the researcher collects data on certain objects.

Because the object in the population is unknown to students who have an interest in entrepreneurship, the researchers used a formula using the Slovin formula with alpha or an error rate of 10%. Determination of the number of research samples based on the calculation of the following Slovin formula:

$$n = \frac{N}{1 + N\,e^2}$$

N in the above formula is the total population of employees, while e is the tolerable error rate (10%) then the calculation results are:

$$n = \frac{74.217}{1 + 74.217\ (0,1^2)}$$

$$n = \frac{74.217}{1 + 74.217\ (0,01)}$$

$$n = \frac{74.217}{1 + 742,17}$$

$$n = \frac{74.217}{743,17}$$

$$n = 99,86$$

Based on the calculation of the sample, the researcher believes with an alpha or an error rate of 10% that the random sample is 99.86. Seeing these results, to facilitate the calculation of the data, the researcher rounded the number of samples to 100 people.

Data collection in this study used a questionnaire (questionnaire), Questionnaire The questionnaire was made using open-ended questions, which consisted of questions to explain the identity of the respondents and closed questions, namely questions that asked respondents to choose one of the available answers from each question.

In this study, respondents were asked to answer questions in the form of a scale to measure the attitude of respondents to the questions in the questionnaire. The measurement scale uses a Likert (Sugiyono, 2017) which is a scale used to measure attitudes, opinions and perceptions of a person or group of people about social phenomena. The answer to each instrument item that uses a Likert scale has a gradation from very positive to very negative, a Likert scale of 1 - 5 is used in this study, where each question item in the questionnaire is sorted by variables. This is intended so that respondents focus more on the questions.

In this study, the data analysis used was partial least square analysis, the data used was obtained by distributing questionnaires to respondents. Quantitative data is data in the form of numbers that can be calculated, which is obtained from the calculation of the questionnaire that will be carried out related to the problem under study. Data analysis was carried out using the component-based SEM method using PLS was chosen as an analytical tool in this study. The Partial Least Square (PLS) technique was chosen because this tool is widely used for complex causal - predictive analysis and is an appropriate technique for use in prediction applications and theory development as in this study.

PLS is a more appropriate approach for prediction purposes, especially in conditions where indicators are formative. With the latent variable in the form of a linear combination of the indicators, the prediction of the value of the latent variable can be easily obtained, so that the prediction of the value of the latent variable that it affects can also be easily obtained, so that the prediction of the latent variable that is affected can also be easily made.

4. RESULTS

A. Descriptive statistics

Descriptive statistics are a way to describe and present information from large amounts of data. With descriptive statistics, raw data is converted into information that can describe phenomena or characteristics of the data.

Figure 1. Percentage of Respondents by Gender

Based on Figure 1, it can be seen that the number of respondents is 100 respondents, where the female sex is 60 percent, more than the male sex which is 40 percent.

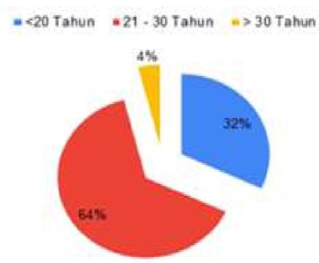

Figure 2. Percentage of Respondents by Age

Based on Figure 2, it can be seen that the largest number of respondents were aged 21-30 years, namely 64 percent of respondents, then the age range <20 years was 32 percent, and the smallest respondents aged >30 years was 4 percent.

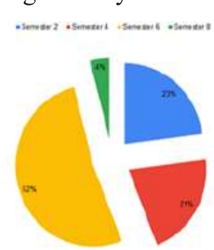

Figure 3. Percentage of Respondents by Semester

Based on Figure 4, it can be seen that the most respondents were 6th semester students, namely 62 percent of respondents, then 4th semester students were 21 percent, 2nd semester students were 23 percent and the smallest 8th semester students were 4 percent.

B. Test Assumptions and Quality of Research Instruments

1. Validity Test

An individual reflexive measure is said to be valid if it has a loading value (α) with a latent variable that you want to measure 0.7, if one of the indicators has a loading value (α) < 0.7 then the question item must be discarded or dropped because it indicates that the indicator not good enough to measure the latent variable precisely. The following is the output factor loading of research variables on Smart PLS:

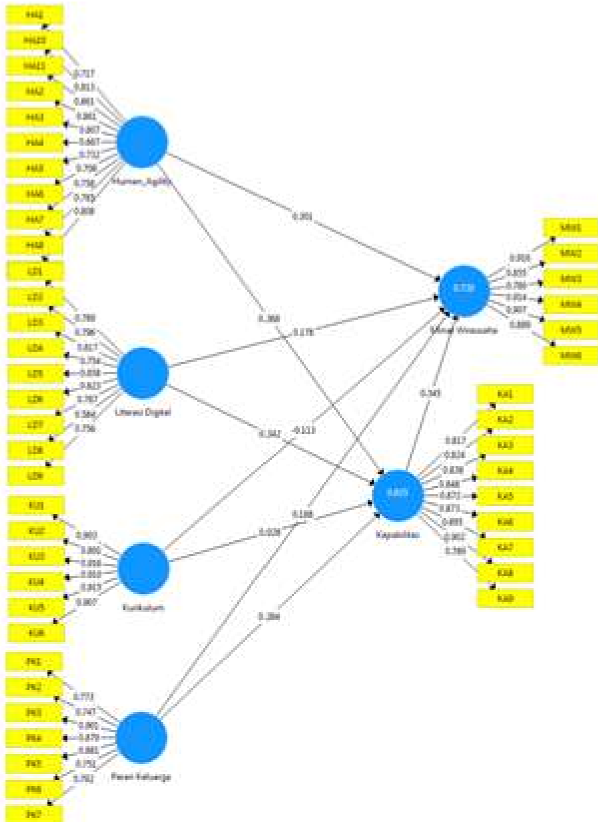

Figure 4.
Path & Loading Factor Diagram of Initial Research Variables

Based on the factor loading value above, after calculating the PLS there is a factor loading value below 0.7, then proceed with data processing by removing invalid question items, so that the final path diagram is obtained as follows:

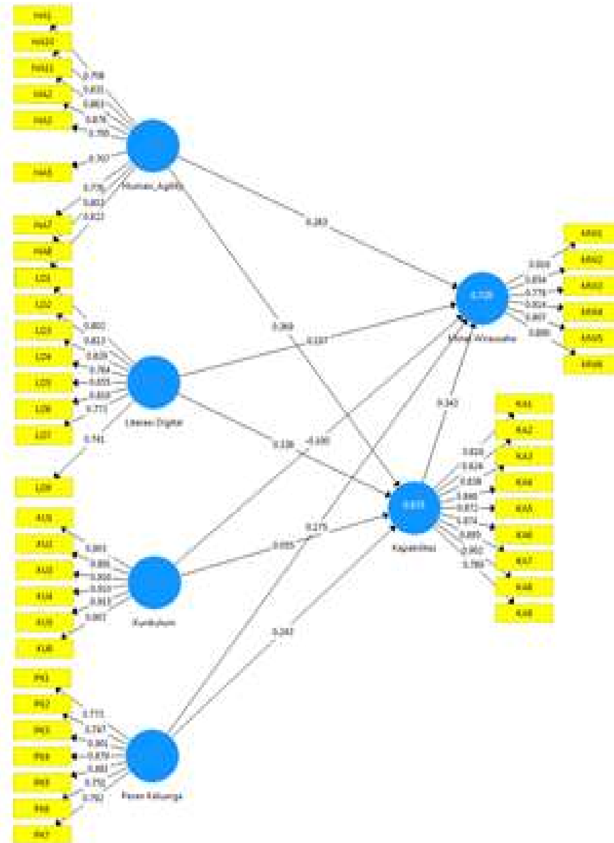

Figure 5.
Path & Loading Factor Diagram of Final Research Variables

Figure 5 shows that all the loading factor values of the research variables are above 0.7, so they are all valid. In the following, the loading factor data of the final research variable is presented to clarify the numbers contained in Figure 5.

Table 1. Validity Test

Indikator	Loading Factor						Keterangan
	Human Agility	Kapabilitas	Kurikulum	Literasi Digital	Minat Wirausaha	Peran Keluarga	
HA1	0,708						Valid
HA10	0,831						Valid
HA11	0,863						Valid
HA2	0,876						Valid
HA3	0,795						Valid
HA5	0,707						Valid
HA7	0,776						Valid
HA8	0,807						Valid
HA9	0,822						Valid
KA1		0,816					Valid
KA2		0,824					Valid

KA3		0,838					Valid
KA4		0,848					Valid
KA5		0,872					Valid
KA6		0,874					Valid
KA7		0,895					Valid
KA8		0,902					Valid
KA9		0,789					Valid
KU1			0,903				Valid
KU2			0,891				Valid
KU3			0,916				Valid
KU4			0,910				Valid
KU5			0,915				Valid
KU6			0,907				Valid
LD1				0,802			Valid
LD2				0,813			Valid
LD3				0,829			Valid
LD4				0,764			Valid
LD5				0,855			Valid
LD6				0,819			Valid
LD7				0,773			Valid
LD9				0,741			Valid
MW1					0,916		Valid
MW2					0,854		Valid
MW3					0,778		Valid
MW4					0,914		Valid
MW5					0,907		Valid
MW6					0,890		Valid
PK1						0,773	Valid
PK2						0,747	Valid
PK3						0,901	Valid
PK4						0,879	Valid
PK5						0,881	Valid
PK6						0,751	Valid
PK7						0,792	Valid

2. Reliability Test

In research, a variable is said to be quite reliable if the variable has a construct reliability value greater than 0.6. The following is a table of the results of reliability testing on each research variable.

Table 2. Reliability Test

Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Human_ Agility	0,929	0,934	0,941	0,641
Kapabilitas	0,952	0,954	0,960	0,725
Kurikulum	0,957	0,958	0,965	0,823
Literasi Digital	0,919	0,921	0,934	0,641
Minat Wirausaha	0,940	0,948	0,953	0,771
Peran Keluarga	0,918	0,922	0,935	0,672

Based on the reliability output results above, it can be concluded that for all variables the Composite Realibility is above 0.9 and Croncbachs Alpha is above 0.7 and the rho-A value is above 0.7, so it can be concluded that the indicators used in each variable has good reliability or is able to measure its construct.

Likewise with the value of Average Variance Extracted (AVE), all variables have values above 0.5 and can be said to be sub marginal, so it can be said that all variables in this study have high Discriminant Validity.

3. Hypothesis test

To test the hypothesis in this study, the t-statistic value in each path of direct influence is partially used. The following is an image that explains the path diagram for hypothesis testing:

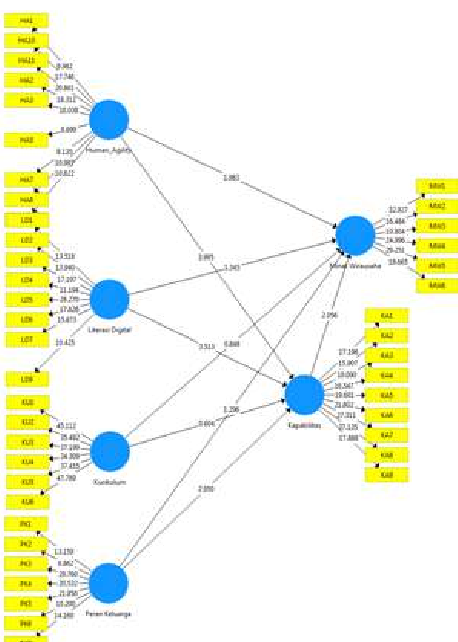

Figure 6. Hypothesis Testing Path Diagram

Based on the path diagram for testing the hypothesis above, all indicators in each variable have tstatistics values greater than 1.96 (ttable). To test the relationship between variables (hypothesis testing), the tstatistic value of the SmartPLS output is compared with the ttable value. The following is a table that gives the results of relationships between constructs (Variables):

Table 3. Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Human_Agility -> Kapabilitas	0,369	0,376	0,092	3,990	0,000
Human_Agility -> Minat Wirausaha	0,283	0,278	0,141	2,000	0,046
Kapabilitas -> Minat Wirausaha	0,343	0,333	0,171	2,003	0,046
Kurikulum -> Kapabilitas	0,055	0,057	0,090	0,611	0,541
Kurikulum -> Minat Wirausaha	-0,100	-0,110	0,113	0,882	0,378
Literasi Digital -> Kapabilitas	0,336	0,335	0,095	3,533	0,000
Literasi Digital -> Minat Wirausaha	0,197	0,197	0,144	1,368	0,172
Peran Keluarga -> Kapabilitas	0,243	0,237	0,084	2,881	0,004
Peran Keluarga -> Minat Wirausaha	0,175	0,188	0,125	1,406	0,160

With regard to hypothesis testing, the influence of the relationship between variables in detail can be explained as follows:

1) The influence of human agility on the capabilities of the millennial generation
   The path parameter coefficient obtained from the influence of the human agility variable on the capability of the millennial generation is 0.369 with a tstatistic value of 3.990 > 1.96, the p value of 0.000 is smaller than the real level = 0.05 (0.000 < 0.005) so that it can be concluded that there is a positive and significant influence on the human variable. agility to the capabilities of the millennial generation. The value of 0.369 in the parameter coefficient means that if human agility increases by 1 unit, the capability of the millennial generation will increase by 0.369 units.
2) The influence of digital literacy on the capabilities of the millennial generation
   The path parameter coefficient obtained from the influence of the digital literacy variable on the capability of the millennial generation is 0.336 with a tstatistic value of 3.533 > 1.96, the p value of 0.000 is smaller than the real level = 0.05 (0.000 < 0.005) so that it can be concluded that there is a positive and significant influence on the literacy variable. digital towards the capabilities of the millennial generation. The value of 0.336 in the parameter coefficient means that if digital literacy increases by 1 unit, then the capability of the millennial generation will increase by 0.336 units.

3) The influence of the curriculum on the capabilities of the millennial generation
   The path parameter coefficient obtained from the influence of the curriculum variable on the capability of the millennial generation is 0.055 with a tstatistic value of 0.611 < 1.96, the p value of 0.541 is greater than the real level = 0.05 (0.541 > 0.005) so that it can be concluded that there is an insignificant effect of the curriculum variable on the capability millennial generation.
4) The influence of the role of the family on the capabilities of the millennial generation
   The path parameter coefficient obtained from the influence of the family role variable on the capability of the millennial generation is 0.243 with a tstatistic value of 2.881 > 1.96, the p value of 0.004 is smaller than the real level = 0.05 (0.004 < 0.005) so that it can be concluded that there is a positive and significant influence on the role variable. family to the capabilities of the millennial generation. The value of 0.243 in the parameter coefficient means that if the role of the family increases by 1 unit, then the capability of the millennial generation will increase by 0.243 units.
5) The influence of human agility on the millennial generation's interest in entrepreneurship
   The path parameter coefficient obtained from the influence of the human agility variable on the millennial generation's interest in entrepreneurship is 0.283 with a tstatistic value of 2,000 >1.96, the p value of 0.046 is smaller than the real level = 0.05 (0.046 <0.005) so that it can be concluded that there is a positive and significant influence on the variable. human agility to the millennial generation's interest in entrepreneurship. The value of 0.283 in the parameter coefficient means that if the human agility variable increases by 1 unit, the millennial generation's interest in entrepreneurship will increase by 0.283 units.
6) The influence of digital literacy on the millennial generation's interest in entrepreneurship
   The path parameter coefficient obtained from the influence of the digital literacy variable on the millennial generation's interest in entrepreneurship is 0.197 with a tstatistic value of 1.398 < 1.96, the p value of 0.172 is greater than the real level = 0.05 (0.172 > 0.005) so that it can be concluded that there is an insignificant effect of the literacy variable. digital technology to the millennial generation's interest in entrepreneurship.
7) The influence of the curriculum on the millennial generation's interest in entrepreneurship
   The path parameter coefficient obtained from the influence of the curriculum variable on the millennial generation's interest in entrepreneurship is -0.100 with a tstatistic value of 0.882 < 1.96, the p value of 0.378 is greater than the real level = 0.05 (0.378 > 0.005) so that it can be concluded that there is an insignificant effect of the curriculum variable. to the millennial generation's interest in entrepreneurship.
8) The influence of the role of the family on the millennial generation's interest in entrepreneurship
   The path parameter coefficient obtained from the influence of the family role variable on the millennial generation's interest in entrepreneurship is 0.175 with a tstatistic value of 1.406 < 1.96, the p value of 0.160 is greater than the real level = 0.05 (0.160 > 0.005) so that it can be concluded that there is an insignificant effect of the role variable. family to the millennial generation's interest in entrepreneurship.
9) The influence of capability on the millennial generation's interest in entrepreneurship
   The path parameter coefficient obtained from the influence of the capability variable on the millennial generation's interest in entrepreneurship is 0.343 with a tstatistic value of 2.003 > 1.96, the p value of 0.046 is smaller than the real level = 0.05 (0.046 < 0.005) so that it can be concluded that there is a positive and significant influence on the capability variable. to the millennial generation's interest in entrepreneurship. The value of 0.343 in the parameter coefficient means that if the capability variable increases by 1 unit, the millennial generation's interest in entrepreneurship will increase by 1 unit capability.

4. Indirect Relationship Hypothesis Testing through Capabilities Variables

The results of testing the indirect relationship between variables through capabilities can be seen in the following table:

Table 4. Intervening Variable Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Human_Agility -> Kapabilitas -> Minat Wirausaha	0,126	0,123	0,070	1,800	0,072
Kurikulum -> Kapabilitas -> Minat Wirausaha	0,019	0,021	0,035	0,533	0,594
Literasi Digital -> Kapabilitas -> Minat Wirausaha	0,115	0,110	0,065	1,774	0,077
Peran Keluarga -> Kapabilitas -> Minat Wirausaha	0,083	0,081	0,055	1,519	0,129

In the research model, the influence of human capital, digital literacy, curriculum and family roles on the millennial generation's interest in entrepreneurship through Capabilities is not significant, because all p-values of 0.046 are smaller than the real level = 0.05, so it can be concluded that the capability variable is not an intervening variable. good for influencing the millennial generation's interest in entrepreneurship.

5. DISCUSSION

Based on the results of the study, the human agility variable has a significant effect on entrepreneurial capabilities and interests, digital literacy variables only have a significant effect on capabilities, curriculum variables do not affect entrepreneurial capabilities or interests, family role variables only have a significant effect on capabilities, and capability variables affect entrepreneurial interests. However, the intervening variable capability is a good variable to influence the millennial generation's interest in entrepreneurship.

Based on the results of research on the human agility variable, the indicator of cooperation in the organization's place/environment, according to respondents, is the highest indicator, then awareness to increase competence because the world of work in the future has severe challenges becomes the second highest factor, then speed in solving problems in the place/environment organization is the third highest indicator that drives human agility in the millennial generation.

The desire to be involved in every task and decision making is the lowest indicator of human agility, thus it can be concluded that the millennial generation, they want to focus on their duties and responsibilities in accordance with the assigned task description, the desire to be involved in various aspects of the organization is not attractive. their interest.

Based on the results of research on digital literacy, the ability to search for information via the internet, according to respondents, is the highest indicator, then being able to use the web in order to facilitate college/work assignments is the second highest indicator, the ability to use all types of facilities and media on the internet (email, browsing, social media, downloading, and so on) is the third highest indicator that drives digital literacy in the millennial generation. The ability to create a personal newsfeed on social networks via the internet, the ability to analyze background information on the internet and the ability to evaluate a credible and non-credible web address as a reference in finding information are the lowest digital literacy indicators, in the three These indicator points show that the millennial generation needs to be given training in analytical skills on the credibility of information and website addresses. Thus, the millennial generation can properly sort out a bona fide website address and get valid information.

Based on the results of research on the curriculum, the curriculum is able to educate and make the millennial generation adapt dynamically to the times, the curriculum provides an opportunity for me/opens up life opportunities to choose to be what I want/aspire to be according to respondents as the highest indicator of the curriculum variable.

The curriculum does not print to be a person who is easy to adapt and contribute to society, the curriculum has not been educated to become a person who thinks critically and creatively and the curriculum is less helpful and directs to develop potential, are indicators that have low perceptions from respondents. Curriculum variables do not significantly affect the capability and interest in entrepreneurship, thus, the implementation of the curriculum must be further improved, in order to be able to produce millennial generations who are easy to adapt, think critically and creatively and are able to develop their potential.

Based on the results of research on the role of the family, the family provides life lessons that are not available on campus/school and the family provides the best education and place for learning, according to respondents, being the highest indicator of the family role variable. Furthermore, the family is not a model / example to build my life in the future, and the family has not planned and created a conducive environment for growth and development is the opinion of the respondents in viewing the role of the family that has low values, thus it is necessary to cooperate with all parties to form a family atmosphere conducive so that it is comfortable for the younger generation to grow and develop.

Based on the results of research on the capability variable, the ability to follow the development of science is very necessary to achieve success. Giving awards for performance is very important, and supporting policies that support organizational innovation, according to respondents to be the highest indicator on the capability variable.

The ability to generate new ideas and use new innovations in completing tasks, the ability to interact with external parties and be responsive to environmental changes, are the opinions of respondents in capabilities that have low scores. Thus, efforts are needed to improve the capabilities of the millennial generation by educating them to be more innovative, creative, adaptive, and responsive to environmental changes.

Based on the results of research on the variable of interest in entrepreneurship in the millennial generation, indicators that successful entrepreneurs are dreams, being entrepreneurs/entrepreneurs have a greater opportunity to contribute to the progress of society and are interested in becoming entrepreneurs because they want to achieve future goals according to the reasons for the highest respondents who encourage interest entrepreneurship, then the perception that being an entrepreneur/entrepreneur will get recognition in the eyes of the community is the lowest indicator that affects entrepreneurial interest, thus it can be concluded that the entrepreneurial profession is seen as less bona fide in the eyes of the community, making the millennial generation less interested, so it is necessary to socialize and educate the community that being Entrepreneurship is also a dignified profession.

6. CONCLUSION

Based on the results of the study, the conclusions that can be drawn in this study are:

1. There is a positive and significant influence of the human agility variable on the capability of the millennial generation, if human agility increases by 1 unit, the capability of the millennial generation will increase by 0.369 units.
2. There is a positive and significant influence of digital literacy variables on the capabilities of the millennial generation, if digital literacy increases by 1 unit, the capability of the millennial generation will increase by 0.336 units.
3. There is no influence of curriculum variables on the capabilities of the millennial generation.
4. There is a positive and significant effect of the family role variable on the capability of the millennial generation, if the role of the family increases by 1 unit, the capability of the millennial generation will increase by 0.243 units.
5. There is a positive and significant influence of the human agility variable on the millennial generation's interest in entrepreneurship, if the human agility variable increases by 1 unit, the millennial generation's interest in entrepreneurship will increase by 0.283 units.
6. There is no influence of digital literacy variables on the millennial generation's interest in entrepreneurship.
7. There is no influence of the curriculum on the millennial generation's interest in entrepreneurship.
8. There is no influence of the family role variable on the millennial generation's interest in entrepreneurship.
9. There is a positive and significant influence of the capability variable on the millennial generation's interest in entrepreneurship, if the capability variable increases by 1 unit, the millennial generation's interest in entrepreneurship will increase by 1 unit capability.
10. The capability variable is not a good intervening variable to influence the millennial generation's interest in entrepreneurship on all independent variables

7. SUGGESTION

Based on the results of the study, the suggestions that can be given in this study are:

1. In the millennial generation, they want to focus on their duties and responsibilities in accordance with the assigned task description, the desire to be involved in various aspects of the organization does not interest them, thus to enhance human agility it is necessary to make a more specific job description

for the company which recruits Human Resources from the millennial generation.

2. The millennial generation needs to be given training in analytical skills on the credibility of information and website addresses. Thus, the millennial generation can properly sort out a bona fide website address and get valid information.
3. Curriculum variables do not significantly affect the capability and interest in entrepreneurship, thus, the implementation of the curriculum must be improved further, in order to be able to produce millennials who are adaptable, think critically and creatively and are able to develop potential
4. The family is not a model/examples to build my life in the future, and the family has not planned and created a conducive environment for growth and development is the opinion of the respondents in viewing the role of the family that has low values, thus it is necessary for the cooperation of all parties to form a family atmosphere that is conducive to growth and development. conducive so that itis comfortable for the younger generation to grow and develop.
5. All parties' efforts are needed to improve the capabilities of the millennial generation by educating them to be more innovative, creative, adaptive, and responsive to environmental changes.
6. The entrepreneurial profession is seen as less bona fide in the eyes of the community, making the millennial generation less interested, so it is necessary to socialize and educate the community that being an entrepreneur is also a dignified profession.

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The analysis of sales and quality management methods in sales strategy and the impact on performance in CV. Tirta Sasmita

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ABSTRACT

CV. Tirta Sasmita is one of the companies engaged in drinking water in the city of South Tangerang. CV. Tirta Sasmita is a new company that is currently issuing the Tirta Sasmita trademark. It is not an easy thing for a new company to compete first in this industry, so that it will affect CV. Tirta Sasmita in determining competitive strategies to survive and develop its business in all respects, such as simplifying the payment system which will affect the power of the company. buy from the drinking water product itself. CV.Tirta Sasmita is not only limited to producing bottled drinking water products, but this company is also engaged in marketing its products. In marketing CV. Tirta Sasmita is one of the companies that sells on consignment. CV Tirta Sasmita can provide fresh air for the Foundation in particular and the community in general, by contributing to increasing the income of the surrounding community by becoming an agent for mineral water products using a consignment sales system. This study examines and analyzes the influence of sales methods and quality management on sales strategies and their impact on company performance. Data were obtained from customers and agents through questionnaires, the data were then analyzed using descriptive quantitative methods, with the help of SmartPLS 3.0 software. Based on the research results, the sales method variable has a positive and significant effect on sales strategy, the management quality variable has a positive and significant effect on sales strategy, while the sales strategy has no effect on organizational performance.

Keywords: Sales Method, Quality Management, Sales Strategy, Performance.

1. INTRODUCTION

Water is an absolute source of life that is used and needed by all living things on earth. For humans, water is a primary need to meet drinking needs in order to maintain life. The importance of drinking water makes people aware of these basic needs wherever they are, both at home and outside the home. This is an opportunity for entrepreneurs who can manage drinking water that is easily available anywhere. Given the current natural conditions, which have mostly been polluted by industrial and household waste, the quality of ground water is getting worse. This is increasingly being realized by the majority of the community that they no longer manage their own groundwater. Now people are aware of health, especially in terms of sorting out healthy drinking water consumption to meet the needs of the body. Currently bottled drinking water has become the main choice that is considered appropriate for consumption.

Currently, the mineral water industry in Indonesia is still very promising in line with the shift in the habits of the Indonesian people who originally managed their own drinking water to consume bottled mineral water which is considered more practical and efficient. With a very large population in Indonesia and drinking water is a primary need, the mineral water treatment industry is very profitable in Indonesia. Along with the times, the level of competition in the business world is getting tougher. In facing the free market we are faced with intense market competition. This situation makes companies engaged in industry and trade want an increase in the sales activity of the business they run. CV. Tirta Sasmita is one of the companies engaged in drinking water in the city of South Tangerang. CV. Tirta Sasmita is a new company that is currently issuing the Tirta Sasmita trademark. it is not an easy thing for new companies to compete and seize the marketing area of companies that were first engaged in this industry, so that it will affect CV. Tirta Sasmita in determining competitive strategies to survive and develop its business in all respects, such as making it easier to payment system which will affect the purchasing power of the drinking water product itself. The Tirta Sasmita brand is marketed directly to consumers and agents.

According to Warren (2014: 2) sales are the amount charged to customers for merchandise sold, either in cash or on credit. The definition of sales emphasizes that selling is a process of charging a number of costs both in cash and credit to customers for the goods or services they get. According to Swastha (2005), the sale is an agreement between the seller and the buyer who transfers ownership rights with certain agreements and conditions.

The company was founded with the aim of increasing sales volume, enhancing competitiveness, and minimizing production costs to achieve maximum profit. The development of the company and the profits achieved by the company can be used as a measure of the company's success in carrying out activities related to its operations. If the company's goals are achieved, the company's survival can be maintained and able to compete with other companies (Rustami et al., 2014). Along with the era of globalization that makes the business world more competitive, making consumers have many choices, so that consumers will be more selective in determining the choice of products they want, so that it has an impact on product sales volume and ultimately affects the profits earned by the company concerned (Wisesa et al. ., 2014).

Sales activity is an activity that must be carried out by the company by marketing its products in the form of goods or services. Sales activities carried out by the company aim to achieve the expected and profitable sales to achieve maximum profit for the company (Paranesa et al., 2016). Wisesa, et al (2014) argue that to get a bigger profit. One of them that can be used to obtain optimal profit is to pay attention to sales volume and reduce operational costs that will be incurred by the company. In this case the company is required to be selective in selling products to consumers, so that the sales volume target that has been planned by the company in a certain period can be achieved optimally with efficient operating costs. Optimal sales volume and efficient operating costs are the company's targets, therefore the company will take many ways to achieve the planned targets, because the determining factors for optimal profit gain are optimal sales volume and efficient operating costs.

In the increasingly fierce business competition requires business actors to continue to improve and develop the quality of the company, both in terms of service to consumers and in terms of human resources, especially in companies engaged in services, good employee performance is needed. seek and nurture employees with high morale, create and maintain superior human resources who are able to compete. Employees are one of the most important elements in a company or organization both in the government and private sectors engaged in services and non-services. Human Resources (HR) includes all individuals involved in organizational activities from the highest to the lowest levels involved in the company's operational activities. All of these human resources have the same role and function, namely to support the progress of the company and the organization that houses it in order to achieve the goals that have been set.

Demands for improving the quality of products and services continue to increase, when viewed from the demand side, while from the supply side there is also an increase in product and service offerings in a variety of quality and competitive prices. The quality of products and services is increasing at a cost that has a competitive advantage in the market, such as countries in the eastern region: China, Vietnam and India can control a larger market share. What is very meaningful in improving performance in facing the challenges of this competitive competition is through continuous improvement that is focused on consumers. Improvements made include all organizational activities that emphasize flexibility and quality. Therefore, its quality and management is associated with continuous improvement carried out by many companies in encouraging an increase in market share.

The performance of a company is a formal form of business carried out by the company to evaluate the efficiency and effectiveness of the company's activities that have been carried out in a certain time period. Performance appraisal according to Wahyuni (2010) is a periodical determination of operational effectiveness of an organization, part of the organization and employees based on predetermined targets, standards and criteria. The purpose of the performance appraisal is as a form of motivation in achieving the goals of an organization and in complying with predetermined standards so that they are fulfilled as desired.

Referring to the opinion of Christa (2013) that the performance of a company is divided into two, namely operational performance and financial performance.

1. Operational Performance shows the company's internal interests, for example branch performance as measured by speed and discipline.
2. The company's financial performance is measured using accounting information in the form of financial ratios.

According to Ula et al. (2018) the definition of financial performance is the determination of certain measures that can measure the success of an organization or company in generating profits. Meanwhile, according to the Indonesian Institute of Accountants (2015) financial performance is the company's ability to manage and control its resources. In line with what was stated by Suryani & Sri Fajaryani (2018) the company's financial performance is the result of work that is influenced by the company's activities, which can be seen by evaluating and observing the financial statements so that they can find out the financial condition and development of the company. Likewise, according to Sutriani (2014) describes it as a company achievement in the form of the ability to manage its wealth from certain sources of funds to generate profits. The company's achievements can be assessed by the company's financial performance which is processed from the company's financial statements.

2. LITERATURE REVIEW

A. Company Performance

Mangkunegara (2015) says that performance is the result of work in quality and quantity of a person in carrying out his functions in accordance with the responsibilities given to him. This is in line with the opinion of Prawirosentono (2013) which states that performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities, in an effort to achieve the goals of the organization concerned legally, not violating the law. and in accordance with morals and ethics.

Organizational performance or company performance is an indicator of the level of achievement that can be achieved and reflects the success of managers/entrepreneurs. Performance is the result achieved from the behavior of organizational members (Sinambela, 2016). So organizational performance is the desired result of the organization from the behavior of the people in it.

Kaplan and Norton in Soedjono (2005) developed a more comprehensive measure of company success, called the Balanced Scorecard (BS). According to the balanced scorecard concept, the company's performance to achieve competitive success can be seen from four areas, namely based on: (1) Financial perspective, where in this perspective the company is required to increase market share, increase revenue through the sale of company products. In addition, increasing cost effectiveness and asset utility can increase company productivity; (2) Customer perspective, where the company must identify customer needs and market segments. Correct identification of customer needs really helps companies how to provide services to customers. Applications at the general passenger terminal include: setting the passenger departure schedule in a timely and orderly manner, increasing customer confidence in security and order at the terminal; (3) Internal business process perspective, in which the company must identify the most critical processes to achieve the goal of increasing value for customers (customer perspective) and the goal of increasing financial value; (4) The growth and learning perspective, where goals set in the financial, customer and internal business process perspectives identify where the organization must excel to achieve breakthrough performance, while goals in the learning and growth perspective provide the infrastructure that enables ambitious goals in all three perspectives are achieved. The goals in this perspective are the controllers for achieving the outcome excellence of the three previous perspectives.

Robertson in Karlina & Handayani (2017) states that performance measurement is a process of assessing work progress towards achieving predetermined goals and targets, including information on the efficiency of resource use in producing goods or services, quality of goods or services, comparison of work results with targets. and effectiveness of actions in achieving goals. In measuring performance, it is determined by the ideal goal to be achieved, so that in the measurement stage it must be actual/real by identifying it first into operational components.

Keban in Sukowati (2010) argues that measuring the performance of public organizations can be done through two approaches, namely: a managerial approach and a policy approach. Assuming that the effectiveness of the goals of public organizations depends on the two main activities, namely: public management and policy (public management and policy).

The scope and method of measuring performance indicators will determine whether a public organization can be said to be successful or not. Keban further explained that the accuracy of measurements such as the method or method of collecting data to measure performance also greatly determines the final assessment of performance.

Susanti & Dwiyanto (2016) stated that there are five indicators of organizational performance measurement, namely:

1. Productivity
   The concept of productivity does not only measure the level of efficiency, but also the effectiveness of services. Productivity is generally understood as the ratio between input and output. Productivity is a level of organizational achievement in achieving goals, meaning the extent to which the goals that have been set can be achieved.

2. Quality of service:
   The issue of service quality tends to become increasingly important in carrying out the performance of public organizations. Many negative views arise because of public dissatisfaction with the quality of services received by public organizations. Thus, community satisfaction with services can be used as an indicator of the performance of public organizations.

3. Responsiveness
   Responsiveness is the ability of the organization to recognize the needs of the community, develop service agendas and priorities and develop public service programs in accordance with the needs and aspirations of the community. As one of the performance indicators, responsiveness directly describes the ability of public organizations to carry out their mission and goals, especially to meet the needs of the community. Low responsiveness is indicated by the misalignment between

services and community needs. This clearly shows the failure of the organization in realizing the mission and goals of public organizations.

4. Responsibility
   Explain/measure the suitability of the implementation of public organization activities carried out in accordance with correct administrativ e principles or in accordance with organizational policies.

5. Accountability
   How much public policies and activities are subject to political officials elected by the people or a measure that shows the level of conformity of service delivery with external norms or values that exist in society or those of stakeholders.

Kumorotomo (2011) formulated 4 indicators of assessment of organizational performance, namely:

1. Efficiency
   Efficiency concerns considerations about the success of public service organizations in obtaining profits, utilizing production factors and considerations derived from economic rationality. When applied objectively, criteria such as liquidity, solvency, and profitability are very relevant efficiency criteria.

2. Effectiveness.
   Effectiveness concerns technical rationality, values, mission, organizational goals and functions of development agents.

3. Justice.
   Justice concerns the distribution and allocation of services held by public service organizations. This criterion is closely related to the concept of adequacy or appropriateness. Both question whether certain effectiveness, needs and values in society can be met.

4. Responsiveness.
   Responsiveness to the vital needs of society, and can be accounted for in a transparent manner.

B. Sales

According to Fees in Andayani et al (2016) states that sales are the amount charged to customers for merchandise sold, either in cash or on credit. Andayani et al (2016: 2) stated that sales is one of the most important and decisive marketing functions for companies in achieving a company goal, namely to earn profits to maintain the survival of the company.

Rangkuti in Paranesa et al (2016: 2) states that sales are achievements expressed quantitatively in terms of physical or volume or units of a product. Sales is something that indicates the ups and downs of sales and can be expressed in units, kilos, tons or liters. Sales volume is the total amount generated from the sale of goods. The greater the number of sales the company generates, the more likely the profit will be generated by the company. Therefore, sales are one of the important things that must be evaluated to avoid losses. So profitable sales should be the main goal of the company and not for the sake of sales volume itself.

Basu Swasta in Wisesa, et al (2014:3) states that sales volume is an indication of the extent of capacity or total sales obtained from the sale of an item either in cash or credit, the more goods sold, the greater the sales volume. Conversely, if the sales of goods are getting smaller, the volume of sales of these goods will be smaller. Alamiyah and Padji in Wisesa, et al (2014:4) provide an understanding of sales volume that sales volume is the total sales that a company has achieved or wants to achieve in a certain period. Based on the above definition, it can be concluded that the notion of sales volume is the result of sales activities carried out by the company in an effort to achieve the goal of maximizing profit.

According to Basu Swasta in Wisesa, et al (2014: 5) there are five types of sales that are commonly known in the community as follows:

1. Trade selling is a sale that occurs when manufacturers and wholesalers allow retailers to try to improve the distribution of their products.
2. Missionary Selling, in missionary selling, sales try to be increased by encouraging buyers to buy goods from company dealers.
3. Technical Selling is trying to increase sales by providing advice and advice to final buyers of goods and services being sold.
4. New Business Selling is trying to open new transactions by making potential buyers into buyers.
5. Responsive Selling is that every salesperson is expected to respond to buyer requests through Root driving and Retaining.

In addition, there are various kinds of sales transactions proposed by La Midjan in Wisesa, et al (2014: 5) which can be classified into:
1. Cash sales are sales that occur after a price agreement between the seller and the buyer, the buyer immediately submits payment in cash and the goods can be directly owned by the buyer.
2. Sales on credit are sales that are not paid directly or in cash but with a grace period.
3. Tender sales are sales made through a tender procedure to fulfill the request of the buyer who opened the tender. Tender is a selection process that involves several companies in which the winner will cooperate with the company.
4. Export sales are sales of goods abroad using the payment system, quality, quantity and other terms of sale that have been approved by the exporters and importers.
5. Consignment sale is the sale of goods in deposit to the buyer who is also the seller.
6. Wholesale sales are sales made indirectly to buyers, but through intermediary traders who become intermediaries between manufacturers or importers with retailers, in other words wholesale is defined as the sale of goods to retailers, industrial, commercial, institutional or professional business

users, or to other wholesalers and related services.

According to Basu Swasta in Wisesa, et al (2014: 5) the sales function includes activities carried out by sellers to realize sales such as creating demand, finding buyers, providing terms of sale, and transferring property rights. A seller must be able to convince potential buyers to want to buy the goods he offers. The higher the goods sold, the higher the profit for the company. Moekijat (2014: 288) states that selling is an activity aimed at finding buyers, influencing and giving advice.

juk so that buyers can adjust their needs to the production offered, as well as make offers on prices for the benefit of both parties. In line with this opinion, Tjiptono & Chandra (2016: 310) argue that sales are a source of income that is needed to cover costs in the hope of making a profit. Another definition also says that sales are income derived from the sale of company products, presented after deducting sales discounts and sales returns (Sulistyowati, 2010:270).

C. Quality Management

Quality (quality) is defined as "the overall characteristics and characteristics of a product or service that affect the ability of the product to satisfy certain needs". This means that we must be able to identify the characteristics and characteristics of products related to quality and then make a basis for benchmarks and how to control them. This definition clearly emphasizes customer satisfaction or product users. In a building project, the customer can mean the assignor, the building tenant or the user community. For example, in terms of design, satisfaction can be measured in terms of aesthetics, fulfillment of functions, durability of materials, safety, and timeliness. Meanwhile, in terms of implementation, the measurement is on the tidiness of completion, integrity (according to drawings and specifications) implementation, exact delivery time and cost, and free from defects.

Quality Management are aspects of the overall management function that establish and implement the quality policy of a company/organization. In order to meet customer requirements and on time with a cost-effective and economical budget, a project manager must include and conduct quality management training.

D. Sales Strategy

According to Swastha (2014) marketing is an overall system and business activity aimed at planning products, determining prices, promoting and distributing goods and services that can satisfy existing and potential buyers. Kotler (2015) explains that the marketing concept emphasizes that the key to achieving organizational goals is that companies must be more effective than competitors in creating, delivering and communicating customer value to selected targets.

There are five marketing processes (Kotler, 2015)) including:

1. Understand the market and customer needs and wants. Human needs are a state of feeling lacking, desires are human needs that are formed by one's culture and personality, while demand is a human desire that is supported by purchasing power.
2. Design a customer-driven marketing strategy. To design a good marketing strategy the marketing manager must be able to answer what customers to serve and how best to serve these customers according to our value proposition.
3. Build an integrated marketing program that delivers superior value. Marketing programs build customer relationships by transforming marketing strategies into action.
4. Build profitable relationships and create customer satisfaction. Customer relationship management is the entire process of building and maintaining profitable customer relationships by delivering superior customer value and satisfaction.
5. Capture value from customers to create profit and customer equity. Customer perceived value is the customer's evaluation of the difference between all the benefits and costs of a market offer compared to competitors' offerings.

The marketing mix is the core of the company's marketing system. According to Hurriyati & Sofyani (2010) the marketing mix is marketing elements that are interrelated, blended, organized, and used appropriately, so that companies can achieve marketing goals effectively, while satisfying consumer needs. Marketing mix is a combination of four variables or activities that are the core of the marketing system, namely: product, price structure, promotional activities, and distribution system. So, marketing mix activities consist of four elements, where these elements are interconnected and influence each other (Swastha, 2005). According to Phillip Kotler (2015) Marketing Mix is a set of marketing tools that companies use to continuously achieve their marketing goals in the target market. McCarty in P. and K. L. K. Kotler (2016) classifies the Marketing Mix into four major groups called the 4Ps of marketing, namely Product (product), Price (price), Place (place) and Promation (promotion).

1. Advertising is all forms of non-personal presentation and promotion of a product that is paid for and sponsored by a clear sponsor.
2. Personal selling is a persuasive communication of an individual person to one or more prospective buyers with the intention of causing a request or sale.
3. Publicity is a number of information about a product that is disseminated to the public by means of making news that has commercial meaning or in the form of a general presentation.
4. Sales promotion is a promotional process that can be carried out by means of demonstrations, exhibition shows and demonstrators aimed at providing product samples, prizes, showing props and raffle rebates.

According to Phillip Kotler (2015) the role of network marketing strategy is to implement the marketing strategy itself. The decision about marketing channels is one of the most critical decisions facing management. The channel chosen influences all other marketing decisions and involves commitment to other companies. So there is a strong internal company tendency in determining distribution channels.

Management must choose marketing channels by taking into account current and future sales conditions.

Kotler and Keller (2015) stated that the channel for consumer goods consists of:

1. Direct distribution channels (zero level), namely marketing channels where a producer directly sells to end users. Ways to do this include door-to-door sales, ordering by telephone, email or online, selling via television, and through shops owned by the producers themselves.
2. One-level distribution channel, there is only one marketing intermediary between producers and consumers. There are two alternatives in a single-level channel, namely: producer - retailer - consumer and producer - wholesaler - consumer.
3. Two-level distribution channel, ie there are two marketing intermediaries between producers and consumers. So manufacturers sell their products to wholesalers, who in turn sell them to various retailers, before reaching the final consumer. The illustrations are: producers - wholesalers - retailers - consumers.

Philip Kotler & Keller (2012) states that each company must decide the number of intermediaries needed for each channel level consisting of:

1. Intensive distribution is used to distribute products to almost all channels so as to achieve a level of market coverage for all types of consumers. This intensive distribution is effectively used for convenient goods or daily necessities that do not take up space and do not require the expertise of a salesperson, such as cigarettes, bath soap, and basic necessities.
2. Selective distribution is used to distribute products selectively, namely for a certain marketing area only a few retailers or a few stores are selected. This selective distribution is suitable for new and shopping products such as computers, electronic goods and textbooks
3. Exclusive distribution is used to market special products through an exclusive distribution system. The company only uses one or a few stores for a certain marketing area. This exclusive distribution is suitable for distributing luxury goods or special items of high value such as watches, cars, perfumes and art objects. Only certain consumers need it so they are willing to sacrifice to get it. In this exclusive distribution the producers want to maintain their control over the level of service and the service output offered by the resellers. Often this involves an exclusive agreement whereby the reseller may not market and sell competing brands. This requires a greater partnership between manufacturers and resellers. By granting exclusive distribution rights, producers expect to obtain more aggressive and more knowledgeable sales activities. Exclusive distribution tends to enhance the product's image and allow for higher markups. This is found in the distribution of new cars, essential goods, and some brands of women's clothing.

Müller-Lankenau et al. (2006) said marketing channels provide access to markets and customers and ensure the physical and communicative presence of the company's superior values in the market. Thus they can be considered as a core element of the business strategy. While customers are often not aware of the complexity of marketing channels. Managing a marketing channel is challenging because of the many functions, roles and players involved. Location or place is one aspect of the process of delivering products from producers to consumers, either directly from producers/principals to customers or through intermediaries in the form of agents/distributors/dealers. The place aspect includes distribution coverage, sales locations, transportation needs, or warehousing.

3. METHOD

This research is to analyze and find out and evaluate the influence of sales methods, quality management and sales strategies whether they affect the company's performance. The approach of business management is expected to measure the level of success of the company in achieving the specified target. The urgency of this research if the sales method approach is not effective on company performance and has not had a positive impact, it is hoped that the approach with other factors can affect the company's performance, including quality management factors and sales strategies. The research method is descriptive quantitative because the data presented are in the form of numbers, using descriptive quantitative methods and interpreting and explaining the results of the research carried out and limited to revealing a problem and situation as it is (factual). Descriptive research intends to make a description of the situation and events so that it can be concluded that this research can describe the ongoing situation at that time based on facts obtained from direct respondents. The implementation time of this research is March 2021 by distributing research questionnaires to respondents.

The population in this study were customers/consumers and sellers/agents of drinking water products CV. Tirta Sasmita, because of the wide population coverage, the exact number of the population in this study is not known, thus in this study the author uses an infinite population, because the total population is unknown.

Sample measurement is a step to determine the size of the sample taken in carrying out research on an object. According to Sugiyono (2016) the sample is part of the number and characteristics possessed by the population. To determine the size of the sample can be done with statistics or based on research estimates. This sampling must be carried out in such a way that a sample can truly function or can describe the actual state of the population, in other terms it must be representative (represent). Samples are needed to prove the correctness of the answers that are still temporary (hypotheses), so the researcher collects data on certain objects.

Samples are needed to prove the correctness of the answers that are still temporary (hypotheses), so the researcher collects data on certain objects. Because the object in the population is too broad, the researcher uses the unknown population formula.

$$n = \left(\frac{Z_{\alpha/2}}{e}\right)^2$$

Information:
n = Number of samples
$Z\alpha/2$ = confidence level measure a = 0.05 (95% confidence level means Z0.05 = 1.96
e = The level of determination used by stating the maximum error of 20% or 0.20 (error of estimation)
Calculation.

$$n = \left(\frac{1.96}{0,20}\right)^2 = 96,04$$

Based on the sample calculation, the researcher believes with a 95% confidence level that the random sample size is 96.04. Seeing these results, to facilitate the calculation of the data, the researcher rounded the number of samples to 100 people by giving an estimated difference of less than 0.05.

Based on the calculation of the sample, the researcher believes with an alpha or an error rate of 10% that the random sample is 99.86. Seeing these results, to facilitate the calculation of the data, the researcher rounded the number of samples to 100 people.

In this study, the data analysis used was partial least square analysis, the data used was obtained by distributing questionnaires to respondents. Quantitative data is data in the form of numbers that can be calculated, which is obtained from the calculation of the questionnaire that will be carried out related to the problem under study. Data analysis was carried out using the component-based SEM method using PLS was chosen as an analytical tool in this study. The Partial Least Square (PLS) technique was chosen because this tool is widely used for complex causal - predictive analysis and is an appropriate technique for use in prediction applications and theory development as in this study.

PLS is a more appropriate approach for prediction purposes, especially in conditions where indicators are formative. With the latent variable in the form of a linear combination of the indicators, the prediction of the value of the latent variable can be easily obtained, so that the prediction of the value of the latent variable that it affects can also be easily obtained, so that the prediction of the latent variable that is affected can also be easily made.

4. RESULTS AND DISCUSSION

A. Descriptive statistics

Descriptive statistics are a way to describe and present information from large amounts of data. With descriptive statistics, raw data is converted into information that can describe phenomena or characteristics of the data.

Figure 1. Percentage of Respondents by Gender

Based on Figure 1, it can be seen that the number of respondents is 100 respondents, of which the female gender is 57 percent, more than the male gender which is 43 percent.

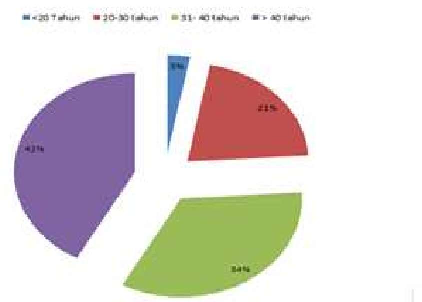

Figure 2. Percentage of Respondents by Age

Based on Figure 2, it can be seen that the largest number of respondents aged > 40 years, namely 42 percent of respondents, then the age range of 31 years - 40 years by 34 percent..

Figure 3. Percentage of Respondents Based on Duration of Product Consumption

Based on Figure 3, respondents are new to the product of drinking water, tirta sasmita, where most of the respondents, namely 68 percent, were new to the product less than 6 months ago.

B. Test Assumptions and Quality of Research Instruments

1. Validity Test

An individual reflexive measure is said to be valid if it has a loading value (α) with a latent variable that you want to measure 0.7, if one of the indicators has a loading value (α) < 0.7 then the question item must be discarded or dropped because it indicates that the indicator not good enough to measure the latent variable precisely. The following is the output factor loading of research variables on Smart PLS:

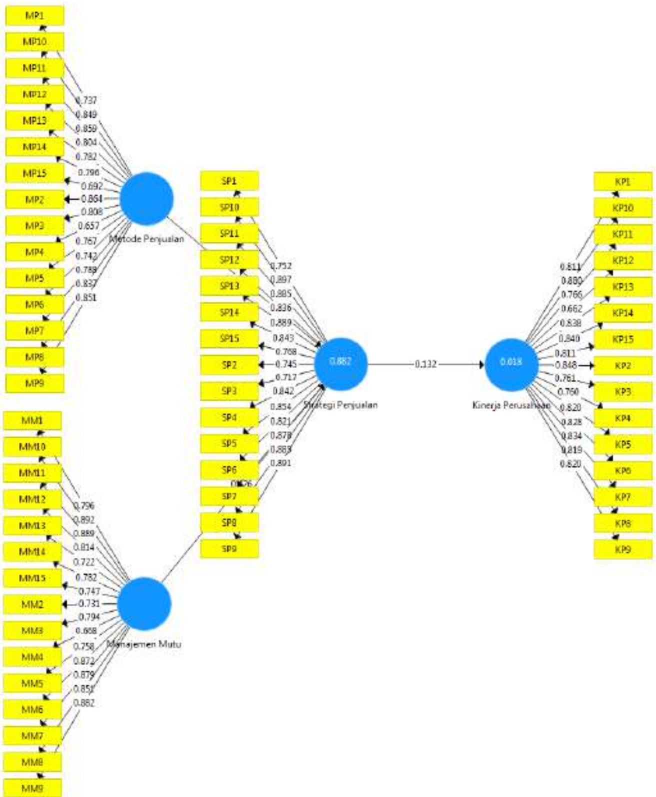

Figure 4.
Path & Loading Factor Diagram of Initial Research Variables

Based on the factor loading value above, after calculating the PLS there is a factor loading value below 0.7, then proceed with data processing by removing invalid question items, so that the final path diagram is obtained as follows:

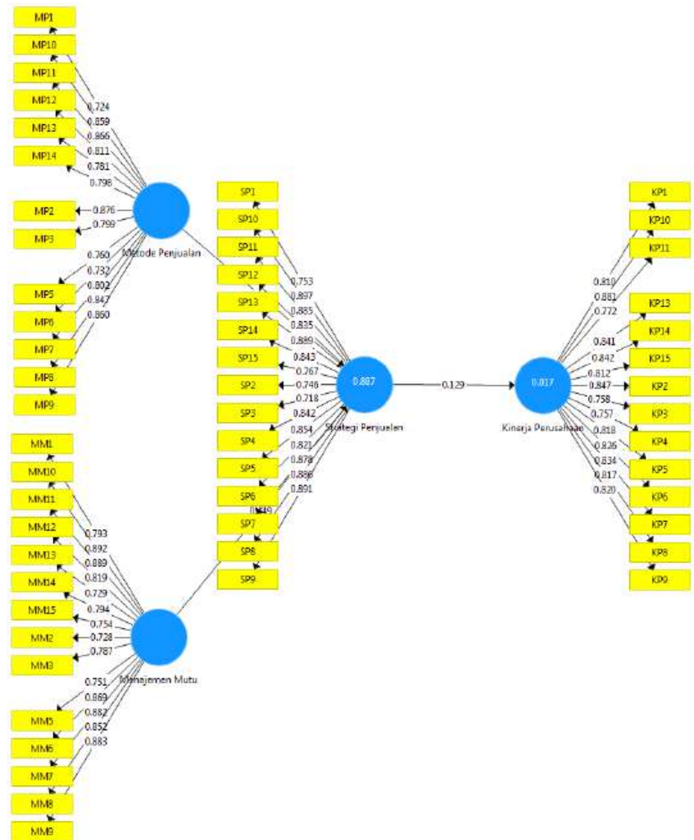

Figure 5.
Path & Loading Factor Diagram of Final Research Variables

Figure 5 shows that all the loading factor values of the research variables are above 0.7, so they are all valid. In the following, the loading factor data of the final research variable is presented to clarify the numbers contained in Figure 5.

Table 1. Validity Test

Indikator	Loading Factor				Information
	Company performance	Quality management	Sales Method	Sales Strategy	
KP1	0,810				Valid
KP10	0,881				Valid
KP11	0,772				Valid
KP13	0,841				Valid
KP14	0,842				Valid
KP15	0,812				Valid
KP2	0,847				Valid
KP3	0,758				Valid
KP4	0,757				Valid
KP5	0,818				Valid
KP6	0,826				Valid

KP7	0,838				Valid
KP8	0,817				Valid
KP9	0,820				Valid
MM1		0,793			Valid
MM10		0,892			Valid
MM11		0,889			Valid
MM12		0,819			Valid
MM13		0,729			Valid
MM14		0,794			Valid
MM15		0,754			Valid
MM2		0,728			Valid
MM3		0,787			Valid
MM5		0,751			Valid
MM6		0,869			Valid
MM7		0,882			Valid
MM8		0,852			Valid
MM9		0,883			Valid
MP1			0,724		Valid
MP10			0,859		Valid
M911			0,866		Valid
MP12			0,811		Valid
MP13			0,781		Valid
MP14			0,798		Valid
MP2			0,876		Valid
MP3			0,799		Valid
MP5			0,760		Valid
MP6			0,732		Valid
MP7			0,802		Valid
MP8			0,847		Valid
MP9			0,860		Valid
SP1				0,753	Valid
SP10				0,897	Valid
SP11				0,885	Valid
SP12				0,835	Valid

SP13				**0,889**	Valid
SP14				**0,843**	Valid
SP15				**0,767**	Valid
SP2				**0,746**	Valid
SP3				**0,718**	Valid
SP4				**0,842**	Valid
SP5				**0,854**	Valid
SP6				**0,821**	Valid
SP7				**0,878**	Valid
SP8				**0,886**	Valid
SP9				**0,891**	Valid

source : data processed, 2021

2. Reliability Test

In research, a variable is said to be quite reliable if the variable has a construct reliability value greater than 0.6. The following is a table of the results of reliability testing on each research variable.

Table 2. Reliability Test

Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Company performance	**0,966**	**0,966**	**0,966**	**0,668**
Quality management	**0,961**	**0,962**	**0,966**	**0,669**
Sales Method	**0,956**	**0,958**	**0,961**	**0,657**
Sales Strategy	**0,969**	**0,971**	**0,972**	**0,698**

source : data processed, 2021

Based on the reliability output results above, it can be concluded that for all variables the Composite Realibility is above 0.9 and Croncbachs Alpha is above 0.7 and the rho-A value is above 0.7, so it can be concluded that the indicators used in each variable has good reliability or is able to measure its construct.

Likewise with the value of Average Variance Extracted (AVE), all variables have values above 0.5 and can be said to be sub marginal, so it can be said that all variables in this study have high Discriminant Validity.

3. Hypothesis test

To test the hypothesis in this study, the t-statistic value in each path of direct influence is partially used. The following is an image that explains the path diagram for hypothesis testing:

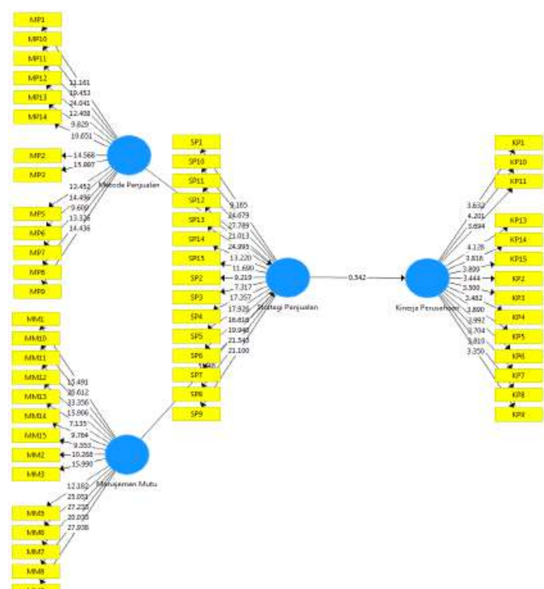

Figure 6. Hypothesis Testing Path Diagram

Based on the path diagram for testing the hypothesis above, all indicators in each variable have tstatistics values greater than 1.96 (ttable). To test the relationship between variables (hypothesis testing), the tstatistic value of the SmartPLS output is compared with the ttable value. The following is a table that gives the results of relationships between constructs (Variables):

Table 3. Hypothesis Test

Path Coefficients
Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Quality Management -> Sales Strategy	0,449	0,443	0,082	5,448	0,000
Sales Method -> Sales Strategy	0,544	0,549	0,082	6,647	0,000
Sales Strategy -> Company Performance	0,129	0,092	0,239	0,542	0,588

source : data processed, 2021

With regard to hypothesis testing, the influence of the relationship between variables in detail can be explained as follows:

1) Effect of sales method on sales strategy
The path parameter coefficient obtained from the influence of the sales method variable on the sales strategy is 0.544 with a tstatistic value of 6.647 > 1.96, the p value of 0.000 is smaller than the real level = 0.05 (0.000 < 0.005) so that it can be concluded that there is a positive and significant influence on the sales method variable. to sales strategy. The value of 0.544 in the parameter coefficient means that if the sales method increases by 1 unit, the sales strategy will increase by 0.544 units.
2) The influence of management quality on sales strategy
The path parameter coefficient obtained from the influence of the quality management variable on the sales strategy is 0.449 with a tstatistic value of 5.448 > 1.96, the p value of 0.000 is smaller than the real level = 0.05 (0.000 < 0.005) so that it can be concluded that there is a positive and significant influence on the management quality variable. to sales strategy. The value of 0.449 in the parameter coefficient means that if the quality of management increases by 1 unit, the sales strategy will increase by 0.449 units.
3) The influence of sales strategy on organizational performance
The path parameter coefficient obtained from the influence of the sales strategy variable on organizational performance is 0.129 with a tstatistic value of 0.542 < 1.96, a p value of 0.588 is greater than the real level = 0.05 (0.588 > 0.005) so it can be concluded that there is no influence of sales strategy on organizational performance.

5. CONCLUSION AND SUGGESTIONS

A. CONCLUSION

Based on the results of the study, the conclusions that can be drawn in this study are:

1. There is a positive and significant effect of the sales method variable on the sales strategy. The value of 0.544 in the parameter coefficient means that if the sales method increases by 1 unit, the sales strategy will increase by 0.544 units.
2. There is a positive and significant influence of the management quality variable on the sales strategy. The value of 0.449 in the parameter coefficient means that if the quality of management increases by 1 unit, the sales strategy will increase by 0.449 units.
3. There is no influence of sales strategy on organizational performance.

B. SUGGESTIONS

Based on the results of the study, the suggestions that can be given in this study are:

1. Management of CV Tirta Sasmita should optimize the current sales method, namely the consignment system because it has been proven to have a significant effect on sales strategy.
2. Quality management on CV. Tirta Sasmita has been running well, so it needs to be maintained further, it is proven that quality management has a significant effect on sales strategy.
3. Management of CV Tirta Sasmita needs to dig deeper and in detail about a more optimal sales strategy, because based on research results, the current sales strategy has not had a significant impact on the company's performance.
4. Further research, it is better to add research variables related to the factors that affec t the business performance of CV. Tirta Sasmita.

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Connectors (multifunctional connectors) innovation of mask connector bricks in the time of covid-19

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ABSTRACT

Entrepreneurship is a creative and innovative ability that is used as the basis, tips, and resources to find opportunities for success. The entrepreneurial spirit is very much needed in entrepreneurship, it can be measured through the characteristics of entrepreneurship, namely self-confidence, task and result-oriented, risk-taking, leadership, originality, and future-oriented. Such characteristics are needed to develop and maintain a business from bankruptcy. In this case the author tries to open a small business in the form of a multifunctional connector for masks and names the product Konektif (Multifunctional Connector). The product we make is made of pearls and colored beads with the aim that when used it looks very beautiful and attractive. interesting so that it can be worn as an accessory in the form of a bracelet. To market this product we also create several social media accounts such as Facebook, Instagram, Shopee, Toko Pedia and we also use a website page, there is also a website page that we create which is based on the odoo website. By using the odoo website, we hope that our newly opened venture is fluidity and its full integration will cover the needs.

Keywords: Entrepreneurial, Connective, Mask Connector

1. INTRODUCTION

The current condition of the Covid-19 pandemic is a very terrible condition, the spread of this deadly virus is spreading so fast throughout the world. many victims have fallen. regardless of age, age, race, religion or otherwise. This makes us more guarded and prevent the transmission of the virus from our bodies. One of them is by wearing a mask, a mask is a means of protecting ourselves from the threat of the spread of the Covid-19 virus.

During this pandemic, masks are a necessity in the world community and masks are a major need in daily activities. We must maintain the cleanliness of the masks and their placement. Placing the wrong mask can also be an access road for the virus to enter us. We must be wise and careful in placing the position of our masks. When we do outdoor activities and make us open our masks to eat or drink, it is at times like this that we must be wise to store the position of the mask so as not to store it wrong.

The use of masks in public is much more common in many countries, who have had longer experience with the novel coronavirus epidemic,The use of masks is reported to be effective in limiting the relatively successful spread of Covid-19 in Taiwan. Masks are suggested as a method to limit community transmission by asymptomatic carriers or at least clinically undetected infected persons, which may be the main driver of the rapid transmission of Covid-19 .

The availability of internet services (e-commerce), someone will be interested in becoming an entrepreneur because of the availability of good and cheap internet infrastructure (Lestari & Wijaya, 2012; Suhartini,2011; Yusnandar, 2017) E-commerce is a business activity through the use of e-commerce internet technology (Yusnandar, 2017).

Seeing this problem, we, students at the University of Nusa Mandiri, proposed a new product, namely the "multifunctional mask connector". This multifunctional mask connector is very helpful and efficient in outdoor activities, if we put our masks in any place it will be a way for viruses to enter our bodies.

The best solution to reduce unemployment is to develop an entrepreneurial spirit (entrepreneurship) in Indonesia among the younger generation, especially undergraduates. In addition, along with the development of globalization, entrepreneurship is also increasingly becoming an important concern in facing the challenges of globalization (Peterson & Lee, 2000 in Mahanani and Sari, 2017).

We made this connector deliberately different from the connectors in general that are widely sold in the market, with the aim that the connectors that we make are more attractive and will be able to attract more buyers because of their uniqueness. A businessman is required to be an innovative person who can create ideas and strategies to develop his business. Innovation is a strategy to create something new that is different from before.

For this reason, it is important to plan a careful innovation strategy to be able to retain customers, increase sales, and profit in the long term. (mahzura, 2018) Konektif publishes this connector by having three advantages over connectors in general, namely that it can be used as a connector, can also be used as a bracelet, and can also be used to hang masks that we wear. We made this connector from crystal knick-knacks and then made it so that it becomes a very beautiful object and is very much needed during this pandemic, in terms of the price being marketed it is also quite affordable in all circles, thus adding accessories to fashion at an affordable price . We hope that the business that we have opened will be able to sustain the success of our business in the future.

Innovating is not only to be different, but also to be have more value in a product, which can attract consumers, unique and in accordance with consumer tastes. business people must also develop careful planning and forecasts for the long term. because actually many business people are interested in opening a business to see consumer enthusiasm for something new without careful planning. (hasibuan et al, 2019). The development of economic business causes more and more business actors to open small to large businesses, so that the growth of small sector SMEs is getting higher and competition between business actors is also getting higher. Strict Competition in business forces every business actor to go the extra mile to create something more to attract consumers. (Situmorang et al, 2018). The definition of e-commerce according to Kotler et al (2012) in Pramiswari et al (2017) is the use of websites to transact or facilitate the sale of products and services online can also be used as a tool to buy and sell products or services via the internet using a computer system to improve the overall efficiency of the company.

1.1 Problem Identification

Identifying problems in the surrounding environment.

1. During this pandemic period, all Indonesian people and even the world are required to use masks when doing activities outside the home, but not a few people are neglecting the cleanliness of the masks they are using.
2. When outside the home such as public places, restaurants, stalls, or places to eat and drink when they want to eat and drink automatically the masks they are wearing must be removed first, most people after removing their masks then they store it on the dining table without them Realize that at the dining table there maybe many viruses related to Covid-19, because it is a public place where there are definitely a lot of visitors.
3. For women who use hijab, they also have a lot of difficulty using earloop masks as well as headloop masks. When the mask is opened it will look dirty and unfashionable due to the messy rubber strap on the head.

1.2 Purpose and Benefits

Based on the identification of the problems above, we can inform you of the objectives and benefits in making this entrepreneurship thesis, namely:

So that all people who use masks who carry out activities outside the home or in public places, places to eat, and at work can use masks comfortably and are not disturbed when they want to take off or wear their masks, even if they use this multifunction connector, they will be more visible. fashionable and also the mask strap doesn't look messy.

By producing this multifunctional connector product will obviously be very useful for the public in using earloop type masks and headloop types in everyday let alone a lot of activities outside the house, because by using this multifunctional mask connector the cleanliness of their mask when removed will be guaranteed still clean and when going to wear it again is no longer a problem, especially for the hijabers they will have no trouble anymore in using masks even people who use this multifunctional mask connector will look very fashionable. In addition, it can also create new business opportunities for the community, can reduce the number of unemployed in the community, and can set an example to the younger generation in order to be more productive even at home with a small capital.

2. BUSINESS DECISION-MAKING PROCESS

2.1. Description of Business and Resources

The first step in making this connector is starting from the tools and materials which consist of a number of trinkets from toy pearls with a diameter of 1 cm (which vary in color), beads of the same size, strings used to connect them. one pearl to another, two hooks, scissors and a needle. We buy these materials at shops around the market because that place sells a lot of the materials we need and of course we also first review every shop that sells the equipment we need so that we can minimize the capital we need. Spend on materials and equipment and uncertain business environment, including new ways of doing business, reflection of new mentalists in production, buying and selling and opening up to other forms of new business relationships and new measures to evaluate the performance of companies and individuals. Then, Rahmawati and Tricahyono (2019) citing Peter Drucker stated Agility as the ability to thrive in an unpredictable environment with constant change. for the manufacture of the product that we plan to cost is not too big, for example in a simple shop 1 small plastic bag of toy pearls costs 10,000 but in other stores they may sell 1 plastic bag of toy pearls at a price of 8,000 so if it is predicted we can be more efficient in capital for the pearl toys by 2000 rupiah and that can reduce our initial capital. By using these materials we can make this multifunctional mask connector at the same time it can also be used to hang masks, and can also be used for bracelets as jewelry because the shape of the pearls and beads looks very beautiful. That's the reason we want to make this production because the materials are easy to get and the price is very efficient after we review from every shop that sells the equipment.In addition, we also pay attention to the resource aspect so that we don't buy too many materials, especially the materials we use to make these connected products, including materials that are difficult to renew. However, the connected products that we make are also not only for one-time use, they can also be used several times with three models at once, so the connected products that we make can be said to be quite environmentally friendly because these connected products are not just one-time use. . In addition, the price that we set for this connected product is also very affordable for the surrounding community in addition to its very beautiful shape and has the advantages of multifunctional connectivity products.

2.2. Market analysis

If observed, Marketing information system is the first step where companies should have the ability to manage components of their marketing information systems, entrepreneurs need to manage internal data. This step will certainly help entrepreneurs in creating a concept for their products, so that they are more original and have future prospects. Marketing is one of the activities carried out by companies that aim to provide high quality products so that they are used by consumers continuously in an effort to achieve their goals, every company will meet various problems, therefore a company will meet various problems and companies must can pay attention to the products they produce and continue to improve the quality of product attributes in the form of product designs that are used and they can continuously use them so that consumers decide to buy these products. totok sudiyanto, rismansyah (2017).

The following table is a Market Analysis of Products:

MARKET SEGMENTATION		
Main dimensions	**Variable**	**Details**
Geographic Segmentation	Country Territory Regional Area	Indonesia Depok and its surroundings
Demographic Segmentation	Age Gender	All ages Man and woman
Psychographic Segmentation	Lifestyle Personality	Innovative, Creative, Practical, and economical Making multifunctional products according to the needs during the pandemic
Market segmentation	Benefit	Making a multifunctional mask connector during the covid-19 pandemic

Product Market Analysis
Table 2.1

2.3. Marketing Analysis

Marketing is important for the business world, therefore entrepreneurs must be able to read where customers need products. In addition, business opportunities and consumer behavior can be considered as directions for implementing a strategy so that the product is accepted by the market. Marketing as a human activity that aims to satisfy the wants and needs of consumers, the most difficult thing in marketing is to keep buyers loyal to a product.

The marketing that we do, among others, is through:

1. Through social media, we market this product through Facebook, Instagram, and WhatsApp. Besides being easy and practical, the use of social media as a promotional booth is more promising because many people in Indonesia have social media accounts ranging from small children, teenagers, to adults. men and women, so that the opportunity for consumers to see the products we market will be much greater.
2. Apart from social media, we also market the connector products that we make in our respective offices by for example we use these connectors so that our colleagues or our friends out there can see the connectors that we use, and We hope that with the uniqueness of the connectors that we make, they can be interested in the products we make.
3. We also market this Connective product in several e-commerce which are the current market trends, for example, we market this Connective product at Shopee,

Tokopedia.. Because e-commerce is now more promising in the form of product marketing today and everyone is more enthusiastic about e-commerce products. which exists.

4. Link the odoo website, we also have a website link. Where the website link we use the odoo application, and the application helps us in displaying the work of our products, this website link is also the first step in the market place process. The address of our website which is used to market the connected products are:

Odoo Website Link: https://konektifshop.odoo.com/?fw=1#
Shopee : https://seller.shopee.co.id/portal/product/list/all
Tokopedia : https://tokopedia.link/orlOvHBz7fb
Instagram : @konektif_2021
Facebook : Konektif

2.4. Investment Analysis

1. Fixed costs in at 1 month

Name of Item	Contribution	Total
Employee salary	3 orang x @ IDR. 100.000,00 x 3 kali jualan	IDR.900.000,00
Cost Transportation	3 kali jualan x @ IDR.100.000,00	IDR.300.000,00
Total		**IDR.1.200.000,00**

2. Variable costs in at 1 month

Name of Item	Contribution	Total
Pearls	@IDR 10.000,00/ bag x 2 bag x 3 sale time	Rp.60.000,00
Beads	IDR 7000,00/ bag x 2 bag x 3 sale time	Rp.42.000,00
Scissor	IDR 7.000,00/1 piece x 2 piece	Rp.14.000,00
String	IDR 8.000,00/1 meter x 5 meter x 3 sale time	Rp.120.000,00
Hook	IDR 2.000,00/ 2 piece x 30 piece x 3 sale time	Rp.180.000,00
Total		**Rp.416.000,00**

Turnover calculation
Multifunctional mask connector
= Price of seeds x Amount of sales x 3 weeks
= IDR 30,000.00 x 30 x 3 weeks
= IDR 2.700.000.000,00
4. Gross income and Net income
a. Gross income
= total turnover – fixed costs
= IDR 2.700.000.000,00 – IDR 1.200.000.000,00
= IDR 1,500,000.00
b. Net income
= total turnover - (fixed cost + variable cost)
= IDR 2.700.000.000,00 - (IDR 416.000.00 + IDR 1.200.000.000,00)
= IDR 2.700.000.000,00 – IDR 1.616.000,00
= IDR 1,084.000,00

2.5. Business Development Plan

To develop this business, namely by carrying out a promotional strategy because this is an entrepreneurial step in introducing its products to consumers, either directly or indirectly. In the promotion there are several elements, namely sales promotion, advertising, public relations, and sales force. In general, strategy is considered as a formulation of ways to achieve a goal, strategy involves important activities that can lead to the intended goal.

The author's plan to develop this business and to achieve its sales target to reach 100% is by dividing the marketing tasks, where each of us sells it in our respective offices and is also marketed online through our respective social media accounts, our target is that in 3 weeks or 1 month the products we make can sell 90 multifunction mask connectors both offline and online, of the 90 connectors we divide 3 so we have to sell 1 person 30 connectors offline and online.

Online sales on our social media accounts post photos of various kinds of connecting products that we make with their uniqueness, while offline sales we as sellers use the connected products that we make so that people who see us will be interested in the connectors that we use.

3. METHOD

Connectivity by making this production starts from the tools and materials which consist of a few knick-knacks from toy pearls with a diameter of 1 cm (which vary in color), beads of the same size, strings used to connect pearls to one another. to the other pearl, two hooks, scissors and a needle. We buy these materials at shops around the market because that place sells a lot of the materials we need and of course we also first review every shop that sells the equipment we need so that we can minimize the capital we need. spend on materials and equipment for the manufacture of the product that we plan to cost is not too big, for example in a simple shop 1 small plastic bag of toy pearls costs 10,000 but in other stores they may sell 1 plastic bag of toy pearls at a price of 8,000 so if it is predicted we can be more efficient in capital for the pearl toys by 2000 rupiah and that can reduce our initial capital. By using these materials we can make this multifunctional mask connector at the same time it can also be used to hang masks, and can also be used for bracelets as jewelry because the shape of the pearls and beads looks very beautiful. That's the reason we want to make this production because the materials are easy to get and the price is very efficient after we review from every shop that sells the equipment.

In addition, we also pay attention to the resource aspect so that we don't buy too many materials, especially the materials we use to make these connected products, including materials that are difficult to renew. However, the connected products that we make are also not only for one-time use, they can also be used several times with three models at once, so the connecting products that we make can be said to be quite environmentally friendly because these connected products are not only disposable. . In addition, the price that we set for this connected product is also very affordable for the surrounding community in addition to its very beautiful shape and has the advantages of multifunctional connectivity products.

3.1 Business Planning Stage

Before we start the production stage, we conduct a survey first as a first step and plan for innovation. Our purpose in conducting this survey is to find out market conditions and consumer interest. After that, what we will do after the market survey is a feasibility study on the business that we will run. This feasibility study is carried out to find out whether this activity has profitable prospects and has long-term prospects. The last stage is the selection of materials and facilities and infrastructure to support the production process.

The market is one of the various systems, institutions, procedures, social relations and infrastructure in which businesses sell goods, in mainstream economics, the concept of a market is any structure that allows buyers to get the goods they need, markets facilitate trade and allow distribution and allocation. community resources. Most of the kiosks or shops that we visited were self-owned and contracted, because the place where the kiosks were located was owned by the PJKA and the Depok City Transportation Service. Strategies to reach competition that are carried out by sellers include price games and service improvements, our goal is to conduct a market survey first by visiting these shops or kiosks to see the items we will use to make products and to identify what to do to get started. business, especially in terms of the price of the goods that we will buy because the seller also plays with the benchmark price of the profit and loss of their sale.

After conducting a market survey, we then carry out a business feasibility study, which means research and assessment about whether or not a project can be carried out successfully or profitably. The notion of profitable, successful or worthy is interpreted in a narrow sense and in a broad sense. The narrow meaning is usually the private sector who is more interested in economic benefits, the broad sense is usually the government or non-profit institutions in addition to the economic benefits there are other benefits that need to be considered and considered.

By making an assessment first before we carry out the production stage which is then poured into a written report the benefits that can be obtained from the results of the production report that we made can be used as a guide / tool to find out the extent of the production activities that we have made. . Opening a business in general requires a large enough capital and affects the product business in the long term.

And lastly, we conducted a survey by visiting several shops that sell knick-knacks or materials that we can use to make the products we plan, after that we asked how much the price of each of these tools starting from beads -beads, toy pearls, scissors, hooks, and more. Then we discussed with the shop owner about the price they offered to us, we also offered it at a slightly tilted price from the original price so that our capital or expenditure for the start was not too large. After we got all the ingredients completely, we immediately made the product we planned, before we made more of the product, we first made a sample of 3 seeds, which we then used each of these products outside the house, including to the house. office with the aim that office people can see and maybe even be interested in the products we use, especially the mask connectors that we use are different from the mask connectors in general where the connecting products that we make have their own uniqueness. After the people around us were interested in the samples of the products we made, we confidently immediately made more of these products and marketed them, we also created several website addresses and social media accounts to market the connected products we made.

3.2. Enterprise Production Stage

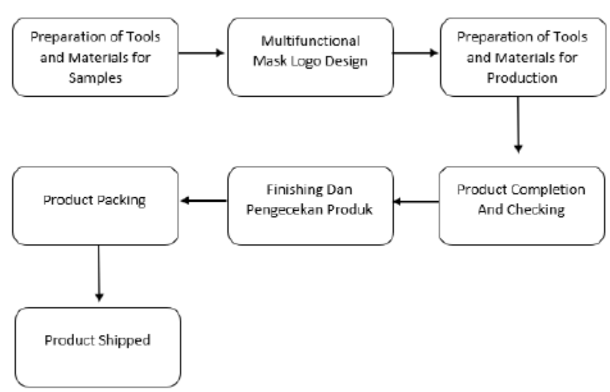
a. Materials and Tools needed;

Pearls or knick-knacks that will be used 25 grain pearls (quantity can be adjusted according to the shape to made) with a size of 1cm. A string that matches the size of the hole in the pearl or beads. Two hooks, scissors and needle.

b. How to make;

Tie the string to the needle and tie the other end. Thread the pearl or beads through the needle and can be created in various colors and sizes. Then attach hooks at both ends. Make sure the bond on the hook is very strong, so that the pearl or beads stays safe. Ready to use connector.

The following is a flow chart of the business production process



Pic I. Production Process Flowchart

Number	Type of activity	Month 1				Month 2				Month 3				Month 4				Month 5				Month 6			
		1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
1	Preparation																								
2	Product Details Manufacturing																								
3	Administration Process																								
4	Production Process																								
5	Monitoring and Market																								
6	Results Target market																								

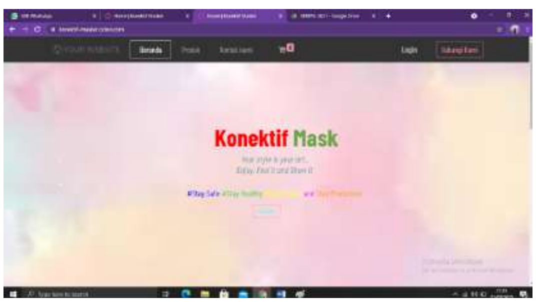
Pic II. business creation flow to the final stage

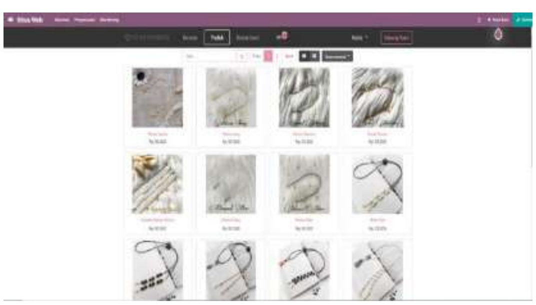
The following are some of the types of products we market :
1. Connector High Quality
2. Connector Pearl White
3. Multifuntional connector that can be a bracelet

3.3. Product Marketing Stage

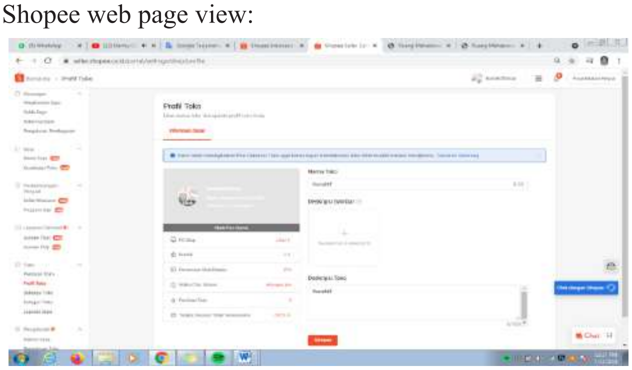
There are several products that are marketed through e-commerce, and have a simple website from odoo.com. Applications used to market are Shopee, Tokopedia, Instagram and Facebook.

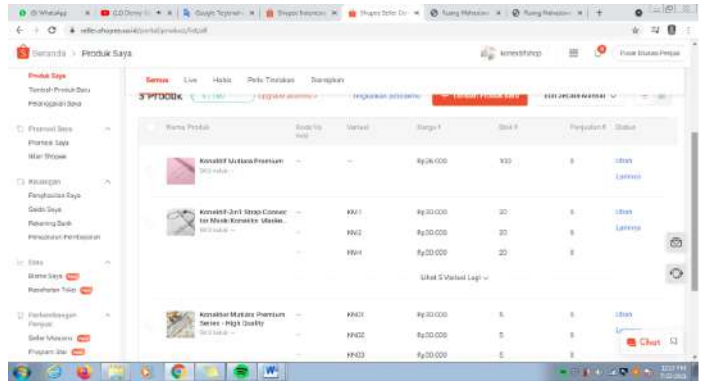
1. The following is an example of a product website:



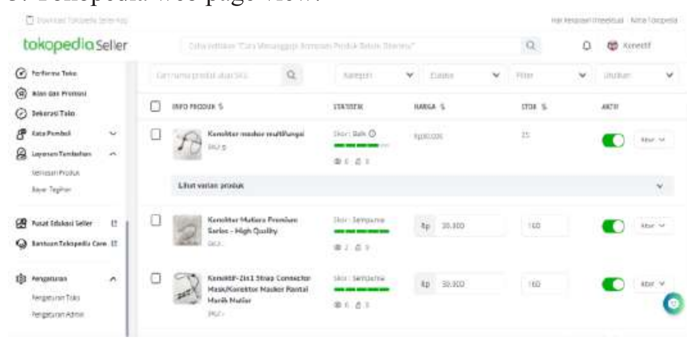


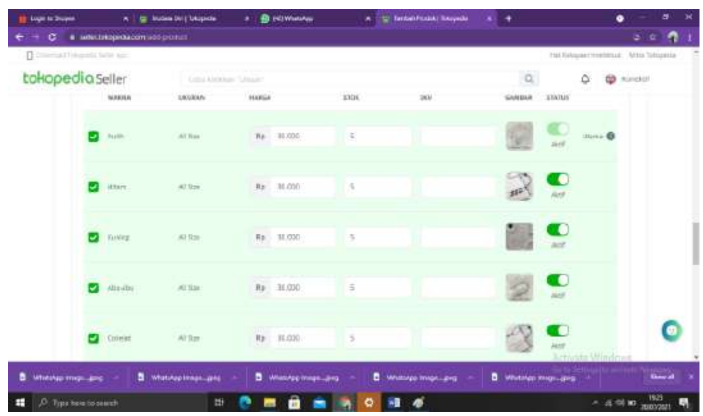
2. Shopee web page view:



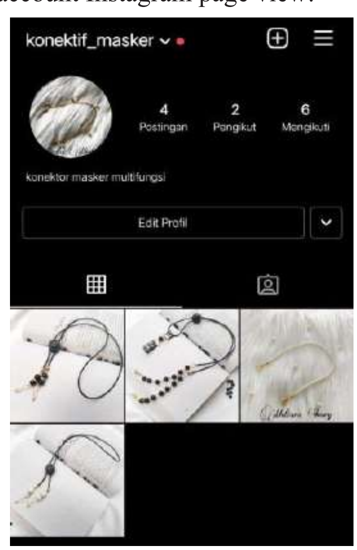


3. Tokopedia web page view:

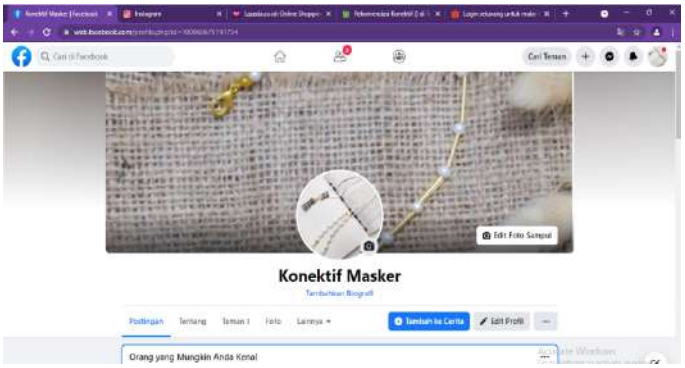




4. Social media account Instagram page view:



5. Facebook social media account page view:



3.4. Business Management Stage

Business Management is the activity of planning, working, and supervise a business or undertaking. Business management can also be interpreted as all efforts made in accordance with the plan solely to achieve sales targets. This means that without a management process, it is impossible for management to gain sales profits in an effort to allocate all needs as a whole for various matters and control planning, action and evaluation. In the four activities, the path of business progress can be determined to move fast or slow if you look at the above definition, of course business management is the most important element that makes a business grow or vice versa. The functions of this business management are:

1. Planning
   Our plan to open this business is to make mask connectors while at the same time modifying them so that they don't look like normal mask connectors. In terms of cost, the capital is not far from making ordinary connectors. The connectors that we make are multifunctional and can even be used as jewelry (bracelets) because the beads and pearls look very beautiful and elegant. We also sell them at very affordable prices by the surrounding community, affordable prices and very good products. useful for this pandemic period, we hope that the targets or plans that we have set will achieve their goals.
2. Organizing
   Because opening this business with a start and also opened by a team so that performance is carried out jointly starting from marketing, administration, and others.
3. Staffing
   Staffing is not only about manpower. But more to all available resources, such as equipment, inventory, etc. So, why is this important? Because sometimes one division doesn't really need item A, for example, but other divisions really need it.
4. Directing
   Here too, always prioritize cooperation and exchange of opinions or thoughts for the progress of the business that has been opened, because in order to achieve the target, quality ideas are needed so that further decisions will be made by mutual agreement.
5. Controlling
   For controlling, we do it together because the team here does not determine who is the chairman and who are the members, apart from that, the business can run according to the plan that we have determined together.

4. BUSINESS CASH FLOW

4.1. Results and Discussion

A. Activities that have been carried out

This connection-making business aims to be a form of micro-small business that helps keep masks clean and adds fashion accessories. How to market these connected products through social media accounts such as the Odoo, Shopee, Tokopedia, Facebook and Instagram applications, apart from online we also market them offline with the help of the COD process. At the beginning of starting this business, previously he had made 3 product samples which were planned to be used personally and then some office friends were interested so it was decided to open this connected product business more broadly through various social media accounts. And after the social media account is created, the next step is to upload product images that have been made on social media so that people can see some connected products that are accompanied by their uniqueness where these products are different from connector products in general. After everything is done according to the design, we hope that this connected product can become a product that can be of great interest and use by the public in today's era and also hope that the surrounding community will be interested in the uniqueness of this connected product. One of the keys to successfully starting a business is to make a mature and realistic business plan, business or business planning is very useful for assessing whether the business / business that we will be pursuing is feasible, profitable and long term / prospective, the next step is to determine the vision of a business plan serves to crystallize the business vision and guide to fulfill that vision, if the business financing comes from investors, the vision must be designed as well as possible to attract investors, but when the financing comes from the vision itself, the input is free to enter according to idealism. Then the next step is to create a business framework and then the business framework is developed. Then the target market of this connected product is that it aims to make this connected product grow even faster than what was planned.

B. Result of production

After making 3 samples, then making several multifunctional mask connector products with more so that it reaches 90 seeds per month. The next plan is to develop this business and to achieve sales targets up to 100%, namely by dividing marketing tasks, which sell them in their respective offices and also market them online through their respective social media accounts, and sales targets within 3 weeks or 1 month products that can be sold are 90 pieces of multifunctional mask connectors both offline and online, of the 90 connectors it will be divided into 3 so that each must sell 1 person 30 connectors offline or online. In this case, we are very confident that the targets that have been made will be realized because the products made are d ifferent from making it quite difficult, this product also looks very special with its advantages, especially if used by women.

Based on analysis:
Based on the cash flow analysis of a business plan with an initial capital of IDR 1,616,000, it produces 90 multifunction connector products per month with sales of IDR 30,000 per unit.
Estimated monthly turnover = IDR 30,000 x 90 = IDR 2.700.000
Estimated annual turnover = IDR 2,700,000 x 12 = IDR 32.400.000

Description: assuming the sales value is relatively stable.
Total production cost = total investment + total annual raw material cost + annual depreciation (10%) = IDR 1,616,000+ (IDR 416,000 x 12) + (10% x IDR 4,992,000) = IDR 7,107,200 units of sales per year = 90 units x 12 months = 1,080 units Annual profit = revenue – total cost of production =IDR 32.400.000 – IDR 7,107,200 = IDR 25,292,800

With an estimated monthly turnover of IDR 2,700,000 and an estimated annual turnover of IDR 32.400.000 minus production costs IDR 7.107.200, it will generate a profit of IDR 25,292,800 for the first year assuming all products are sold out. Based on the Internal Rate of Return (IRR) analysis of 9.37% per year and the BEP analysis for 5 years, this business activity plan is feasible to implement.

Here's the formula for IRR and BEP:

$$IRR = i_1 + \frac{NPV_1}{(NPV_1 - NPV_2)}(i_2 - i_1)$$

0 = P0 + P1/(1+IRR) + P2/(1+IRR)2 + P3/(1+IRR)3 + . . . +Pn/(1+IRR)n.

Keterangan: IRR = Internal Rate of Return

i1 = Tingkat Diskonto yang menghasilkan NPV+

i2 = Tingkat Diskonto yang menghasilkan NPV-

NPV1=Net Present Value bernilai positif

NPV2= Net Present Value bernilai negatif

a. Analisis Titik Impas dalam unit

$$BEP = \frac{FC}{P - VC/Unit}$$

b. Analisis Titik Impas dalam unit

$$\mathbf{BEP} = \frac{FC}{1 - \frac{VC}{S}}$$

Keterangan :
BEP = Break Even Poin
FC = Biaya Tetap
VC = Biaya variabel
P = Harga jual satuan (price)
S = Jumlah Penjualan (sales volume)

This connection-making business aims to be a form of micro-small business that helps keep masks clean and adds fashion accessories. How to market this connected product through social media accounts such as the odoo application, shopee, pedia shop, facebook, and Instagram, apart from online we also market it offline assisted with the COD process. We have made 3 samples of the product that we plan to do, then we used each one and then some office friends were interested so it was decided to open this connecting product business more broadly through various social media accounts. And after the social media account was created, we also uploaded pictures of the products we made on social media so that people can see some of the connected products that are accompanied by their uniqueness where this product is different from the connector products in general. After everything is done according to our design from the beginning, we hope that this connected product can become a product that can be used by many people in times like today. We also hope that the surrounding community will be interested in the uniqueness of this connected product. One of the keys to successfully starting a business is to make a mature and realistic business plan, business or business planning is very useful to assess whether the business / business that we will be pursuing is feasible, profitable and long-term / prospective, the next step is to determine the vision of a functioning business plan to crystallize the business vision and guide it to fulfill that vision, if the business financing comes from investors, the vision must be designed as well as possible to attract investors, but when the financing comes from the vision itself, the input is free to enter according to idealism. Then the next step is to create a business framework and then the business framework is developed. Then the target market for this connected product is that we really hope that this connected product will grow even faster than what we had planned.

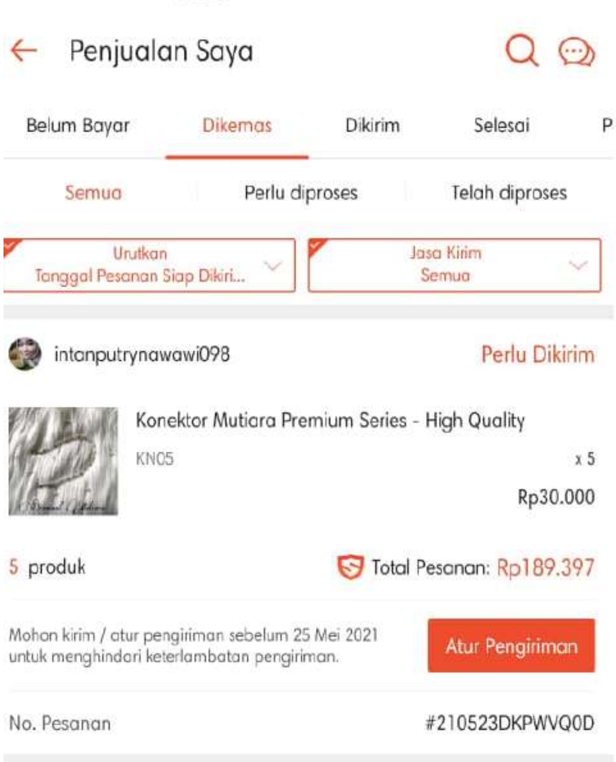
Result of production
After we made a sample of 3 seeds and then we made several karafuru products with more so that it reached 90 seeds per month, the three of us plan to develop this business and to achieve our sales target to reach 100%, namely by dividing the marketing tasks, where each of us sells it in our respective offices and is also marketed online through our respective social media accounts, our target is that in 3 weeks or 1 month the products we make can sell 90 pieces of multifunctional mask connectors either offline or offline. online, we divided the 90 connectors into 3, so we had to sell 1 person, 30 connectors offline or online. We are very confident that our target will be realized because the products we make are different from the connector products in general, because apart from making it quite difficult, this product also looks very special with its advantages, especially if it is used by women.

We also sell through the website address that we created, namely the oddo application, shopee, pedia shop, Instagram, and facebook Online sales on our social media accounts post photos of various kinds of connector products that we make with their uniqueness, while offline sales we are the seller using the connector product that we make is intended so that people who see us will be interested in the connector that we use.

4.2. Potential and Opportunities

The potential for selling mask connectors in e-commerce is quite acceptable, so there are plans to increase the variety of connectors and increase production to introduce the product to the public.

Here is an example of an existing customer response:



The expected opportunity is to promote products by creating blogs or advertisements as a form of expanding the promotion of this multifunctional connector product, the wider the selling power of this product, the higher the level of sales and income for the product that will be received.

5. CONCLUSIONS AND SUGGESTIONS

A. CONCLUSION

Marketing in a business has a very important role in introducing products and increasing sales. It can be said that the key for a product to sell quickly in the community is in terms of its marketing. If in a business a marketing strategy can be done properly and appropriately, the business will grow very quickly. From the results of the products we try, we carry out a marketing strategy that includes two things, namely product strategy and promotion.

The product strategy that is being carried out is to try to provide the best quality products where in this effort we make a mask connector which there are also many who sell it but the product that we make is deliberately different from the connectors in general where we making it a multifunctional connector besides being able to be used as a connector, the connector we made can also be used as an accessory bracelet for women.

While the promotional strategy that we do is by creating social media accounts and manually, while the social media accounts that we create are shoppe, tokopedia, Instagram, facebook, and the odoo application web page. In addition, we also sell these products manually or offline, namely by bringing them to the office to offer them to office colleagues and we also use the cash on delivery (COD) method for purchases around us which are not far from our home or office.

The reason we want to open this business or make this multifunctional connector product is because we see that during a pandemic like now people will always wear masks wherever they go, so we think the products we make will be of great interest to people, especially women. because of the uniqueness of this connector. Before we marketed this product, we also conducted a survey in various places that sell materials for the manufacture of this product and we also made samples before we made more of this product.

B. SUGGESTION

For entrepreneurs, especially for early entrepreneurs like us, it is hoped that first they will further improve their marketing strategies and production strategies so that people will be more interested in the products we make. and also make sure in terms of turnover it can be maximized with what is planned before developing the production business that will be made. More importantly, it is very necessary to try at least in 1 week's sales to reach the planned target.

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Analysis of the implementation of property sales administration at PT Satwika Permai Indah Jakarta

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ABSTRACT

Administration is an important activity in managing a business. The role of administration is very influential in supporting business growth, without good administrative handling, business actors will have difficulty knowing the data that the company wants. The purpose of this study was to determine the implementation of property sales administration at PT Satwika Permai Indah Jakarta, and various obstacles and solutions to overcome them. Qualitative descriptive research form with data collection through observation, interviews, and documentation. The results showed that PT Satwika Permai Indah Jakarta in the implementation of cash and credit sales administration, there were 10 parties involved, namely consumers, sales marketing and admins, cashiers, finance, taxes, law, the Home Ownership Credit (HOC) team, banks, directors, as well as a notary. Documents required include Proof of Marketing Receipt, PPJB, SP3K, AJB, SSP, Certificate of Ownership, Certificate. The process starts from the consumer selecting the unit, making the payment, interviewing the bank's credit analyst, until it is ratified by a notary, and PT Satwika Permai Indah handing over the unit that is ready to be occupied by the consumer. In making land deeds, sometimes there are delays due to incomplete or invalid consumer data. This is a concern for legal parties to remind consumers to update the necessary data

Keywords: Administration implementation, Property Sales

1. INTRODUCTION

Developing Sales is an activity that is very important for every company because with the sale of product circulation goes well. With sales, it can be known whether the business activity is profitable or losing. How much profit is obtained is usually based on the production costs incurred. If the cost of production is greater than the selling price, the company will lose money. To maintain price stability and increase public attention to products, marketing management is needed. 4P Management; (product, price, promotion, and place) allows the marketing and distribution of goods to run well, including property sales.

Selling property during the COVID-19 pandemic is not easy, this is due to the public's focus on the health sector. Wfh, reduce activities outside the home, apply health protocols by washing hands, wearing masks, and maintaining distance.

Every company has its own way of making sales. For a property seller, this is certainly difficult and a challenge to get consumers. Offer online, through the website and by telephone to ensure that there is a consumer's intention to buy the property offered. As a property development company, you must be careful in providing offers to consumers, of course, from various kinds of services ranging from offers, locations, building specifications, prices, environmental facilities, and no less important that the added value is from detailed and unique architectural designs to architecture. Minimalist that looks simple as it is but looks elegant certainly provides comfort to consumers.

In selling property, it is necessary to record or administer related consumer data and supporting documents for the property. Good administrative management will facilitate and expedite the implementation of these activities. The implementation of property sales administration also involves several interrelated divisions in each of its activities accompanied by stages of activities in completing work until the transaction is final and binding.

PT Satwika Permai Indah which is engaged in the property business, offers various types of properties, which consist of houses, apartments and shop houses. This property is one of the basic needs for humans in addition to the needs of clothing and food. The need for houses, apartments, and shop houses from time to time has increased, which causes houses, apartments and shop houses to become important things to provide. This is what underlies the many companies engaged in the property sector competing in making housing, apartments, and shop houses in accordance with current market demands.

In carrying out the business activities of PT Satwika Permai Indah, of course, it really requires a sales administration system that records various important documents related to property ownership, the completeness of documents that are stored properly and management of working relationships with related parties. Based on the description above, this study will describe the administrative procedures for property sales, what documents are required, which parties are involved in the sale of the property, as well as some of the obstacles that occur in the process of buying and selling property at PT Satwika Permai Indah. For this reason, this paper is entitled: "Analysis of the Implementation of Property Sales Administration at PT Satwika Permai Indah Jakarta".

2. LITERATURE REVIEW

A. Administration Implementation

Implementation is an activity or a plan that has been prepared in detail. George R. Terry stated "Implementation is an effort to move group members in such a way that they are willing and trying to achieve company goals and company members to carry out what has been previously planned, through direction and motivation so that activities can run optimally and according to the goals that have been set. determined" (Agustrian et al., 018). Furthermore, Nawawi said "Implementation is carried out after the organization has planned and organized by having an organizational structure including the availability of personnel as implementation in accordance with the needs of the unit or work unit formed" ((Arsana, 2016)).

Based on the above understanding, implementation can be interpreted as a process and method that is carried out after the organization has a plan so that the objectives of the activities that have been previously set are achieved.

Etymologically "Administration" comes from the Greek words "Ad" and "ministrate" which means devotion or service. Instinctively, humans want to always be together in a group, this is felt or seen in an effort to fulfill their life needs that cannot be carried out individually. The needs that give rise to these common goals require the cooperation of human groups before taking action to achieve the expected goals. Therefore, thoughts are needed in advance so that the process of achieving that goal can be carried out in accordance with what has been set" (Siswandi, 2017).

Siagian stated "Administration is the whole process of cooperation between two or more people based on a certain rationality, to achieve predetermined goals" (Widayani & Fathoni, 2017).

Thus, it can be concluded that administration is an organizational ability carried out by a group of people in a job so that it can be carried out properly, with the main elements of certain activities and the existence of a group of people who cooperate and achieve predetermined goals.

B. Administration Function

Administration essentially has its own function, as for the administrative function according to Quible in (Siswandi, 2017):

1. Routine functions, namely office administration functions that require minimal thought including filing and copying. Usually, this function is carried out by administrative staff who are responsible for day-to-day administrative activities.
2. Technical functions, namely administrative functions that require opinions, decisions, and adequate office skills, such as being able to use several computer application programs. This function is usually performed by administrative staff who are members of the information technology department.
3. Analysis function, which is a function that requires critical and creative thinking, accompanied by the ability to make decisions, such as making and analyzing reports and making purchasing decisions. This function is usually carried out by a manager who is responsible for supporting decisions that will be made by his superiors.
4. Interpersonal functions, namely functions that require assessment and analysis as the basis for decision making, as well as skills related to other people, such as coordinating project teams. This function is usually carried out by administrative staff as a career path before becoming a manager in an organization.
5. Managerial functions, namely functions that require planning, organizing, measuring, and motivating, such as budgeting and evaluating employees. Usually, this function is carried out by manager-level staff who are responsible for the implementation of administrative systems and procedures.

While the administrative function according to George R. Terry in (Agustrian, et al, 2018) is known as "POAC" namely:

1. Planning (Planning)
   In this process, it generally involves a decision in predicting and determining the decisions made. In forecasting what will happen in the future, it is based on previous or past and current experiences.
2. Organizing
   In essence, the function of an organization is related to the efforts made in the development of labor relations and their distribution within a business entity or organization.
3. Actuating
   Efforts to get results by moving on others. Motivating can be

done by superiors or leaders to motivate and move their subordinates so that they can do their work as well as possible.

4. Supervision (Controlling)
   Supervision can also be interpreted as control is a process of observation that is carried out continuously or periodically in an activity or implementation in accordance with a work plan that has previously been neatly prepared and makes corrections when needed.

B. Administrative Elements

According to The Liang Gie in (Nuraida, 2018), administration as a series of structuring activities in its implementation has eight elements, namely: Organization, Management, Communication, Personnel, Finance, Arrangement, regulation, Supplies, Administration, Public Relations.

The eight elements of administration will always appear in every process of cooperation from a group of people to achieve a goal called administration.

Meanwhile, according to Siagian in (Alemina, 2018), administrative elements; Consists of two or more human beings; Have a purpose; There are tasks to be performed; Availability of equipment and supplies. These four elements are absolute elements in administration.

Rahmat in (Nuraida, 2018) states that in general the administration has the following objectives:

1. Achieving flexibility in administrative processes
2. The realization of efficiency and effectiveness of administrative implementation
3. Implementation of administrative continuity
4. Production effectiveness
5. Efficiency

D. Sale

Selling is the science and art of personal influence carried out by the seller to invite others to be willing to buy the goods or services he offers (Swastha, 2014). Moekijat further stated that "Sales are a goal to seek, influence, and give instructions to buyers so that they can adjust their needs to the products offered and enter into agreements regarding prices that are beneficial for both parties" (Ratningsih, 2017). Thus, selling is an activity in the form of selling goods and services carried out between two parties (buyer and seller).

1. Types and Forms of Sales
   According to (Swastha, 2014) the types of sales are grouped into 5 (five), including:
   a. Sell Trade (Trade Selling), Sales can occur when manufacturers and wholesalers allow retailers to try to improve distributors of their products. This involves dealers with promotional activities, demonstrations, supplies, and new products. So the emphasis is on “selling through” the dealer rather than “selling to” the end buyer.
   b. Sales distributors (Missionary Selling), Sales are trying to be increased by encouraging buyers to buy goods from company dealers. Here, the salesperson is more inclined to “sale for” the dealer. So, the salespeople themselves do not directly sell the products offered, for example offering drugs to doctors.
   c. Sales Techniques (Technical Selling), the seller tries to increase sales by providing advice and advice to the final buyer of his goods and services. In this case, the main task of the salesperson is to identify and analyze the problems faced by the buyer, and show how the product or service offered can solve these problems.
   d. New Business Selling The seller tries to open a new transaction by converting potential buyers into buyers. This type of sale is often used by insurance companies.
   e. Responsive Selling Every salesperson is expected to react to buyer requests. The two main types of sales here are route driving and retailing. Drivers who deliver milk, bread, gas for domestic use; the clerks in convenience stores, clothing.

In terms of transaction methods between buyers and sellers can be distinguished between .

a. Cash sales and credit sales.
   Cash Sales, This sale is cash and carry, where sales generally occur in cash and payments from buyers for a month are considered cash. This sale occurs after there is a price agreement between the seller and the buyer.
b. Credit Sales.
   This sale includes non-cash with a certain grace period which is above a month on average.
c. Tender Sales
   Sales carried out with the buyer, overseas imports of goods using a letter of credit facility.
d. Consignment Sales
   Sale of deposited goods to buyers who are also sellers. If the item is not sold, the item will be returned to the seller.

2. Sales Stages

According to (Swastha, 2014) in this case the steps that need to be taken by the seller include:

a. Preparation Before Sales
   The first stage in face-to-face sales is to make preparations before making a sale. Here, the activity to be carried out is to prepare the sales force by providing an understanding of the goods it sells, the target market and the sales techniques that must be carried out. In addition, they must first know the possibilities of motivation and behavior in the target market segment.
b. Determining the Location of Potential Buyers
   By using data from past and present buyers, sellers can determine the characteristics of potential buyers or potential buyers.
c. Introductory Approach
   Prior to making a sale, the seller must study all matters concerning the individual or company that can be expected to be the buyer. In addition, it is also necessary to know about what product or brand they are using and how they react. Various kinds of information need to be collected to support product offerings to buyers, for example about buying habits, preferences and so on.

All of these activities are carried out as a preliminary approach to the market.

d. Making Sales

Sales are made starting from an attempt to attract the attention of potential consumers, then endeavored to find out their attractiveness or interest. If their interest can be followed by the emergence of a desire to buy, then the seller just needs to realize the sale of his product at this time the sale is made.

e. After Sales Service

Actually sales activities do not end when orders from buyers have been fulfilled, but still need to be continued by providing services or services to them, usually this activity is carried out for the sale of industrial goods such as installations or durable consumer goods such as refrigerators, televisions, and so on. . Some of the services provided by the seller after the sale is carried out include: Providing guarantees, Providing repair services, Giving gifts or bonuses, Training operational personnel and how to use them, Delivering goods to homes.

3. Factors Affecting Sales Activities

The following are the factors that influence sales activities according to (Swastha, 2014), namely:

a. Seller's Conditions and Abilities

The sale and purchase transaction or transfer of commercial property rights to goods and services in principle involves two parties, namely the seller as the first party and the buyer as the second party. Here, the seller must be able to convince the buyer in order to successfully achieve the expected sales goals.

b. Market Condition

The market, as a group of buyers or parties who are targeted in sales, can also influence sales activities.

c. Capital

It will be more difficult for the seller to sell the goods if the goods being sold are not yet known by the prospective buyer or if the location of the buyer is far from the seller's place.

d. Company Organizational Condition

Large companies, sales problems are usually handled by a separate section (sales department) which is held by certain people or experts in the field of sales. It is different with small companies where sales issues are handled by people who also perform other functions.

e. Other Factors

Other factors, such as advertising, demonstrations, campaigns, gift giving, often affect sales. However, to do so, a large amount of money is required. For companies with strong capital, this activity can be carried out regularly. As for small companies that have relatively small capital, this activity is carried out less frequently.

E. Agreement

Law Scholars in Indonesia use different terms for agreements. According to Munir Fuady in (Widijawan, 2018) the term agreement is the equivalent of the term overeenkomst in Dutch or agreement in English. The meaning of the agreement is regulated in Article 1313 of the Book as well as the Civil Law, hereinafter referred to as the Civil Code states: "An agreement is an act by which one or more persons bind themselves to one or more other persons”.

The subject states “An agreement is an event where one person promises another person or where two people promise each other to do something. From this event arises an alliance relationship” (Asyhadie & Kusuma, 2019). Syahmin AK presented in its form “The agreement is a series of words that contain promises or willingness to be spoken or written” (Hartana, 2016).

Based on the opinion of the above experts, it can be interpreted that the agreement is something that gives rise to an alliance. Where in the agreement there are two parties involved, namely the party who has the right, and the party who has the obligation. Or in another sense, one party is entitled to the achievement, and the other party is obliged to fulfill the achievement itself.

1. Elements of the Agreement

According to Prodjodikoro in (Simanjuntak, 2017) there are several elements of the agreement, among others:

a. The existence of at least two parties, the parties referred to here are the subject of an agreement that can be a legal entity and a person who is competent to perform legal acts in accordance with the law. In an agreement there will always be two parties, where one party is the party who is obliged to achieve (debtor) and the other party is the party entitled to the achievement (creditor).

b. The existence of an agreement or word of agreement, The agreement or word of agreement is the consensus between the parties on the terms and objects agreed.

c. The existence of the goal to be achieved, the goal to be achieved is meant here as the interests of the parties that will be realized through the agreement.

d. The existence of achievements or obligations to be implemented, the achievement in question is an obligation for the parties to implement it in accordance with what is agreed.

e. The existence of a certain form, The particular form that is meant is the agreement made by the parties must be clear in form in order to be a valid means of evidence for the parties to the agreement.

f. The existence of certain conditions, certain conditions in question are the substance of the agreement as agreed by the parties in the agreement.

2. Terms of Validity of the Agreement

The existence of an agreement or what is currently commonly known as a contract, cannot be separated from the fulfillment of the conditions regarding the validity of an agreement or contract as stated in Article 1320 of the Civil Code, including:

a. Agree of those who bind themselves. What is meant by agreement here is a sense of sincerity or mutual giving and receiving between the parties who make the agreement. Agreement does not exist if the contract is made on the basis of coercion, fraud, or oversight.

b. The ability to make an engagement. Skill here means that the parties to the contract must be people who are declared by law to be legal subjects. Those who are incompetent are people who are determined by law, namely children, adults who are placed under supervision, and mentally ill people. Children are those who are not yet adults who, according to Law Number 1 of 1974 concerning marriage, are not yet 18 (eighteen) years old. Even though he is not yet 18 (eighteen) years old, if a person has been or has been married, he is considered an adult, it means that he is capable of making an agreement.

c. A certain thing, a certain thing means that the object regulated by the contract must be clear, at least it can be determined. So it can't be vague. This is important to provide guarantees or certainty to the parties and prevent the emergence of fictitious contracts. For example, buying and selling a house, it must be clear what the building looks like, when the construction will be completed, what materials are made, and so on. The clearer the better. For example, buying and selling a house is not allowed, without a definite explanation.

d. A lawful cause, meaning that the contents of the contract must not conflict with laws that are coercive in nature, public order, and decency. For example, buying and selling babies is illegal because it is against these norms. With the fulfillment of the 4 (four) conditions for the validity of the agreement, then an agreement becomes valid and legally binding for the parties who make it.

The type of research used in this research is policy research which intends to analyze the implementation and constraints on the organization by administrators or decision makers so that the findings can be recommended to decision makers to act practically in solving problems. (Majchrzak in Sugiyono, 2005:8). The type of data used in this study is qualitative data, with the interview method, and internal and external observations and documentation. Internal data can be obtained from Sales Marketing, Cashier, Legal, Administration, and Director. Meanwhile, external data were sourced from Bank KPR staff and consumers who came to the office of PT Satwika Permai Indah Jakarta. As well as various regulations governing the sale of property loans

3. RESULTS AND DISCUSSION

A. Implementation of Property Sales Administration at PT Satwika Permai Indah Jakarta

The following is the flow of the administration of property sales at PT Satwika Permai Indah Jakarta on credit:

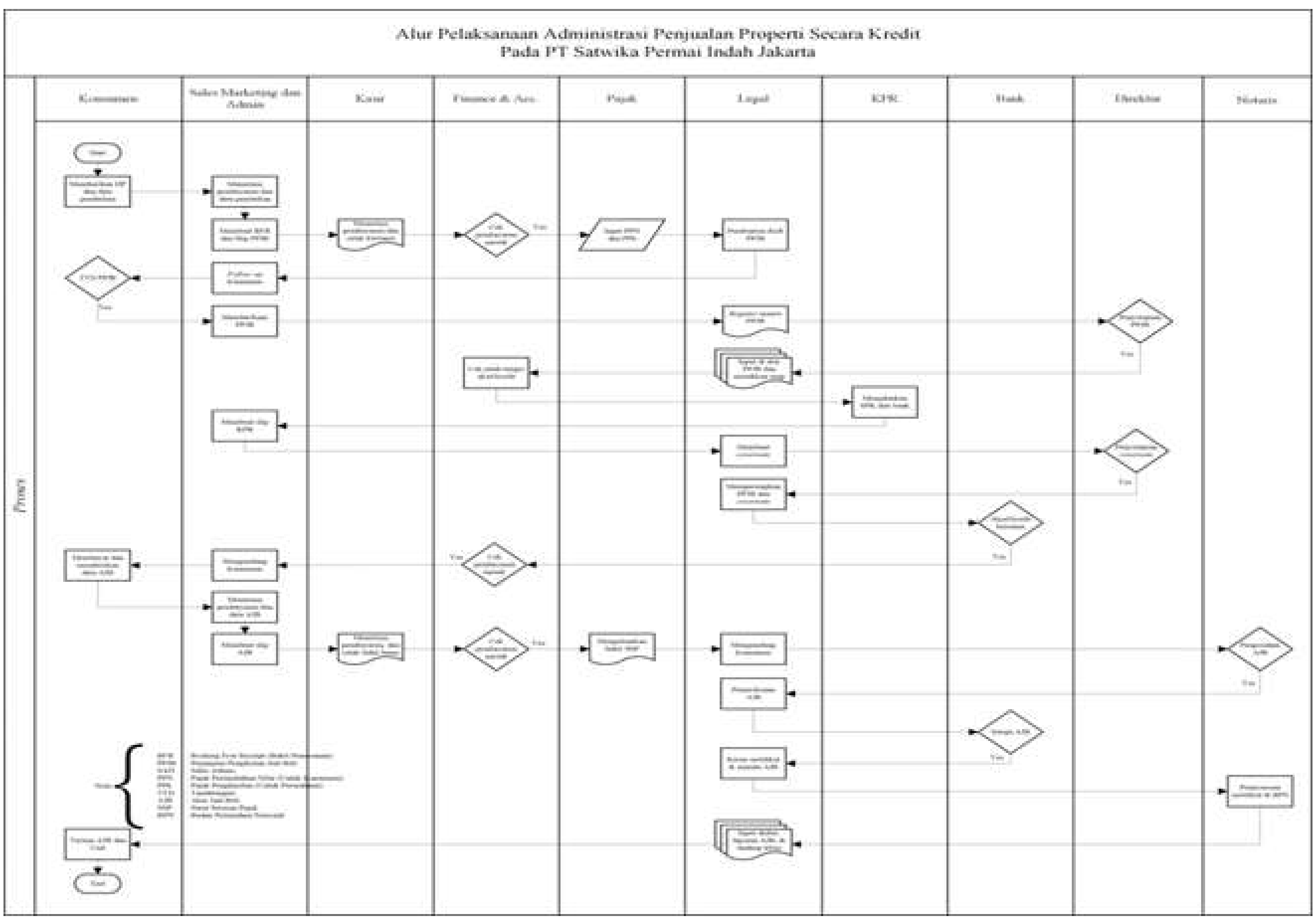

Figure 1. Implementation Flow of Property Sales Administration on Credit at PT Satwika Permai Indah Jakarta

Based on Figure above, it can be explained the flow of the administration of house sales on credit at PT Satwika Permai Indah, as follows:

1. Start.
2. The consumer agrees to the house price offered by marketing (marketing), then the consumer orders a house and pays the booking fee for the house ordered by down payment (paying an advance payment), along with providing purchase data.
3. After the sales administration (SAD) receives the house order and receives payment of the booking fee (order fee) along with the purchase data, then the administration makes a booking fee receipt (proof of order), and makes a Sale and Purchase Binding Agreement (PPJB) slip which will be forwarded to the finance (finance) to be checked and processed further.
4. The cashier receives payment from the administration earlier, then the cashier prints a receipt for the consumer to take if the consumer needs it.
5. Then the finance and accounting check the incoming payment which has been forwarded by the cashier, if yes it has been entered then the finance and accounting parties agree (accept) to run the PPJB process slip to the legal party.
6. Before going to legal, there is a tax (tax) party who does input for the VAT (Value Added Tax for consumers) and PPh (Income Tax for developers) processes.
7. The legal party processes the PPJB draft to be signed by the consumer, after the draft is made it is sent to the SAD which is located at the Gallery Marketing office.
8. SAD is the one who follows up on consumers to come and sign, usually via telephone.
9. If the time has been determined, the consumer also comes to sign the PPJB, before signing the SAD usually explains more or less the contents of the agreement, if there is something unclear about the contents of the article on the agreement, usually the legal party will explain further Yes, then the PPJB has been signed, usually if the consumer does not agree with the contents after the legal party explains, the draft PPJB may be delayed to be signed until the consumer agrees , but if it is Yes, the PPJB is returned to the legal party through the SAD, which is usually delivered by courier office (because the legal party is located at the head office).
10. The legal party registers the PPJB number with a typewriter, after that it is checked by the legal manager before being forwarded to the Board of Directors.
11. Enter the PPJB file through the secretary to be approved by the board of directors, if the Board of Directors Yes has been approved, then the PPJB file will return to legal.
12. The legal party inputs in the PPJB flow and in the PPJB report that there is a purchase of a new unit, when it is finished, enter it into the PPJB folder, then fill (put in the filing cabinet, there are 2 sets, 1 for the bank, the 1 for the developer), for Home Ownership Loans (KPR) the original PPJB is usually a guarantee for the bank, and consumers are only given a copy of the PPJB.
13. The finance party checks the maturity schedule for the credit agreement with the bank, if it is due, it means that the credit contract must be implemented immediately, and coordinates with the mortgage team.
14. The KPR carries out the Credit Confirmation Letter (SPK) obtained from the bank for the consumer unit, the KPR coordinates with the SAD.
15. The SAD will make a mortgage slip for processing.
16. The legal party drafts the covernote as a letter of guarantee for the bank, then it is checked by the legal manager before being forwarded to the Board of Directors.
17. Enter the covernote file through the secretary for approval by the board of directors, if the board of directors Yes has been approved, then the covernote file will be returned to legal.
18. The legal party prepares the original PPJB and the original covernote for the credit contract process with the bank.
19. The bank performs a credit agreement with the consumer witnessed by the legal party and the mortgage team, usually when the contract has been made, the remaining consumer installments will be disbursed within a few days to the developer from the bank if all guarantees have completed the procedures from the bank.
20. The finance party checks the disbursement of money from the bank, if yes it has come in, the consumer is declared paid off from the installments with the developer, the unit is ready for occupancy, and can proceed to the AJB process.
21. SAD invites consumers to come pay AJB fees, and complete data for AJB.
22. Consumers come to pay AJB fees and provide complete data for the AJB process, such as: photocopy of husband and wife's ID card, or if single makes a single statement, photocopy of family card, proof of payment by the bank.
23. SAD receives payments and data for AJB, and performs the process of making AJB slips and forwards them to finance (finance) for further checking and processing.
24. The cashier receives payment from SAD, then prints proof of payment of AJB fees, to be submitted to consumers directly, and for archives.
25. Then the finance and accounting check the main payment.
26. Finish

Based on data on home sales on credit at PT Satwika Permai Indah Jakarta, it can be seen in table 1 as follows:

Table 1. Home Loan Sales Data for March - June 2020

Number	Month	Tipe/m^2	A	B	C	D	Total Unit
1	March	48/60	3	2	1	4	10
2	Apr	48/60	5	3	-	6	14
3	May	48/60	2	-	3	-	5
4	June	48/60	1	-	1	1	3

Source: PT Satwika Permai Indah Jakarta, 2020

Based on Table 1 above, it can be explained that the results of house sales in the period March 2020 to June 2020 on credit have sold houses of type 48/60 m2 on credit with a total sale of 32 housing units.

B. Documents Required in the Implementation of Property Sales Administration at PT Satwika Permai Indah Jakarta

The documents needed in the Implementation of Property Sales Administration are as follows:

1. Booking Fee Receipt (Proof of Order)
The Booking Fee Receipt is signed when the consumer agrees to buy a house. It includes the amount of down payment and the time of payment. In addition, the Booking Fee Receipt must also contain consumer data and technical data for the housing unit ordered, such as plot number, house type, and others.
2. Receipt
Receipt is a proof of receipt of a sum of money signed by the recipient, then handed over to the payer and can be used as proof of the transaction.
3. Sale and Purchase Binding Agreement (PPJB)
In the sale and purchase agreement of a house there are articles that contain: The price of the house. How to pay for the house, cash or with a Home Ownership Credit (KPR). The amount of the down payment. Normative articles such as rights and obligations, cancellations, sanctions, and the occurrence of conditions beyond human control. House plans and details. The construction period and the handover period of the house. And other things that are considered important.
4. Confirmation Letter of Credit Provider Approval (SP3K)
Documents or letters issued by the bank stating the approval of the Credit (KPR) proposed by the consumer or buyer.
5. Sale and Purchase Deed (AJB)
The Sale and Purchase Deed (AJB) is one of the important property ownership documents. As evidence of the process of transferring rights to the property sold by the owner to the buyer. The Sale and Purchase Deed (AJB) is made by an authorized public official, namely the notary Land Deed Making Officer (PPAT). The Sale and Purchase Deed (AJB) itself will later have two pieces that will be submitted to the National Land Agency (BPN) as one of the requirements for the transfer of names, and the other one is kept by a notary Land Deed Making Officer (PPAT). Both the seller and the buyer will only receive a copy.
6. Tax Payment Letter (SSP)
The Tax Payment Letter (SSP) serves as proof of payment of the consumer unit tax if it has been ratified by the authorized payee office official or if it has received validation from the Tax Service Office (KPP).
7. Certificate of Ownership
Ownership Certificate is proof of land ownership which occupies the highest and most powerful caste from a legal perspective and has the greatest benefits for the owner.
8. Certificate (Covernote)
Certificate (Covernote) is a statement letter given by the Company to the Bank containing information that on a certain date the signing of the Credit Agreement and the Provision of Guarantee between the Debtor and the Bank has been carried out, as well as other information.

C. Obstacles in the Implementation of Property Sales Administration at PT Satwika Permai Indah Jakarta and how to overcome them.

There are obstacles that occur in the process of implementing the administration of property sales at PT Satwika Permai Indah, as follows:

1. There are still delays in the process of making land deeds, making land deeds cannot be separated from supporting documents. The delay in making the land deed was due to incomplete documents.
2. There is still inappropriate consumer data or incomplete consumer data. Not infrequently consumers who apply for home purchases make mistakes in the data and requirements or the data has not been updated.

The solutions that can be done to overcome the obstacles that occur in the administration of property sales at PT Satwika Permai Indah are as follows:

1. The solution for the delay in the process of making land deeds, namely the company must correctly complete each consumer document and requirements in the process of making land deeds, so that the process of making land deeds is not hampered to be processed by the Notary Land Deed Maker (PPAT)) at the National Land Agency (BPN).
2. Solutions for the existence of inappropriate or incomplete consumer data, namely the company, especially the sales admin, to update consumer data, and be more careful in receiving data that consumers provide.

5. CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the description of the discussion above, conclusions can be given as follows:

1. Implementation of sales administration at PT Satwika Permai Indah Jakarta, related to the functions and roles of various divisions, namely sales marketing and admin division, cashier division, finance and accounting division, tax division, legal division, Home Ownership Credit (KPR) division, and division project. Each of these divisions plays an interrelated role in carrying out the property sales process.
2. In the administration of property sales at PT Satwika Permai Indah Jakarta, supporting documents play a very important role in facilitating the implementation of sales administration activities. Documents supporting the sales administration, namely Booking Fee Receipt (Proof of Order), Receipt, Sale and Purchase Binding Agreement (PPJB), Confirmation Letter of Credit Provider Approval (SP3K), Sale and Purchase Deed (AJB), Tax Payment Letter (SSP), Ownership Certificate , and Certificate (Covernote).
3. Implementation of property sales administration at PT Satwika Permai Indah Jakarta, there are several obstacles, such as, there are still delays in making land deeds, and there are still consumer data that are not appropriate or incomplete data.

B. Suggestions

Based on the description of the conclusion above, suggestions can be given as follows:

1. The marketing department needs to develop a varietyof innovative strategies (such as holding exhibitions at the Marketing Gallery accompanied by various culinary delights, or lucky draws for consumers who make purchases, or various

attractive door prizes, as well as promos for unit prices sold , and providing gimmicks such as shopping vouchers, gadgets, or other interesting items) to promote properties so that consumers are more interested, so that sales targets can be better and increase at PT Satwika Permai Indah Jakarta.

2. We recommend that each division in the company be more careful in storing consumer documents, by means of each division must have a special staff to handle the archives of each consumer document and documents needed to facilitate the implementation of property sales administration at PT Satwika Permai Indah Jakarta.

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Application of simulation learning models in improving motivation and learning outcomes of accounting information system subject

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ABSTRACT

The purpose of this study is to improve student motivation and learning outcomes in Accounting Information System subject through the application of simulation learning models. The type of research conducted is Classroom Action Research (CAR) which consists of two cycles and 6 meetings. The study was conducted in Even Semester 2020/2021 in the Accounting Department, Faculty of Economics and Business, Musamus University, Merauke. The research sample was 50 Accounting Department students. The results showed that the motivation of students in the first cycle reached 27.30% in the high category experienced an increase in the second cycle which reached 60.20% in the high category. Student learning outcomes also increased where in the pre-cycle the average student score reached 48.04, in the first cycle it reached 63.55, and in the second cycle it reached 74.16. In conclusion, the simulation learning model can increase motivation and learning outcomes of Accounting Information System subject at Musamus University.

Keywords: simulation learning model, motivation, learning outcomes, Accounting Information System

1. INTRODUCTION

An accounting information system is a component or sub-system of an organization that has responsibility for the preparation of financial information to assist management in making decisions. The accounting information system is designed to produce information in the form of financial information needed by external parties as well as inside institutions/agencies. Basically, accounting information systems can be operated without using a computer, but the involvement of computers in handling human tasks in a system has a very large role in supporting the smooth running of a system, so that information needed by management can be presented quickly and on time. (Tawaqal & Suparno, 2017).

The competence of human resources also affects the quality of financial reports. Financial statements are a product produced by the field or discipline of accounting. Therefore, it takes the competence of competent human resources to produce a quality financial report. This becomes a challenge for the lecturers of the Accounting Department to be able to increase student motivation in studying Accounting Information System concepts so that good learning outcomes are obtained.

Motivation and learning outcomes have a very important role in the world of education. Motivation and learning outcomes are closely related, with high learning motivation, students are expected to attend lectures well and actively participate in teaching and learning activities so that they can achieve success, in this case learning objectives.

Students who have high learning motivation will be very likely to obtain high learning outcomes, meaning that the higher the motivation of a student, the more intense the effort and effort made, the higher the learning outcomes that will be obtained. Students make various efforts to increase their success in learning activities, for example students will be persistent and diligent in carrying out the learning process to get good learning outcomes and in accordance with their expectations (Firando, 2020)

2. LITERATURE REVIEW

A. Simulation Learning Model

As a teaching method, simulation can be interpreted as an activity that describes the actual situation. The point is that students take part in a mock simulation to try to describe the actual event. So in simulation activities, participants or role holders perform an imitation environment of the actual event. Simulation learning method is a learning method that makes an imitation of something real, to the surrounding conditions (condition of affaris) or process.

According to Sanjaya (2011)The simulation steps consist of parts, namely the preparation of the simulation, the implementation of the simulation and the closing of the simulation. For more details, it is described as follows:

1) Simulation Preparation
   a) Define the topic or problem and the objectives to be achieved by the simulation
   b) The lecturer provides an overview of the problem in the situation to be simulated
   c) The lecturer determines the players who will be involved in the simulation, the roles that must be played by the actors, and the time allotted
   d) Lecturers provide opportunities for students to ask questions, especially to students who are involved in simulation actors

2) Simulation Execution
   a) The simulation starts to be played by the cast group
   b) The other students followed attentively
   c) Lecturers should provide assistance to actors who are having difficulties .
   d) The simulation should be stopped at the peak. This is intended to encourage students to think in solving problems that are being simulated.

3) Simulation Cover
   a) Conduct discussions both about the course of the simulation and the story material that is simulated.
   b) Lecturers should encourage students to provide criticism and feedback on the process of implementing the simulation

B. Learning Motivation

One of the motivations is related to needs, which always encourage satisfaction. Related to this, in the teaching and learning process, some experts suggest using a needs approach. In general, people will only study attentively if there is a need, there is an intention, hope or goal to be achieved.

The importance of motivation in learning is so important that it can cause mental changes in students. Motivation is the main and most important need as the basis of all human actions so that it can guide human behavior.

Low learning motivation can cause students not to achieve the expected learning objectives. As a master, you must be able to inspire students' motivation to learn in order to achieve the desired results. It is suspected that the results of this study indicate that students who excel in learning motivation are higher than students with low achievement. Dimyati and Mudjiono stated that learning motivation is a "psychological aspect that is experiencing development, meaning that it is affected by the physiological conditions and psychological maturity of students". Dimyati and Mudjiono also said that learning motivation is a "mental force that drives the learning process".

Motivation not only filters what will be done, but also must filter how to do it. Therefore, in dealing with a problem, one must have a way or various efforts to overcome it(Embo, 2017).

C. Learning Achievements

Learning outcomes that become the object of class assessment are in the form of new abilities obtained by students after they follow the teaching and learning process about certain subjects. In the national education system, the formulation of educational objectives refers to the classification of learning outcomes from Sprout which in general are cognitive aspects, affective aspects and psychomotor aspects.(Supratiknya, 2012).

Learning outcomes are abilities possessed by students after receiving their learning experiences. These abilities include cognitive, affective, and psychomotor aspects. Learning outcomes can be seen through evaluation activities that aim to obtain evidentiary information that will show the level of students' abilities in achieving learning objectives.

Learning outcomes as an indicator of the achievement of learning objectives in the classroom can not be separated from the factors that affect the learning outcomes themselves. (Sugiharto, 2007) mentions the factors that influence learning outcomes, as follows:

a. Inside factors are factors that exist within the individual who is learning. Inside factors include: physical factors and psychological factors.
b. External factors are factors that exist outside the individual. External factors include: family factors, school factors, and community factors.

C. Accounting Information System

An AIS is a set of resources, such as people and equipment, designed to turn financial and other resources into information. AIS can be carried out manually or computerized.

SIA consists of five components:

1. People
2. Procedures
3. Information
4. Programming (software)
5. Information technology infrastructure.

These five components together enable an AIS to fulfill three important functions within the organization, namely:

1. Collect and store information about the activities and transactions carried out by the organization.
2. Turning information into useful information for management to make decisions in planning, implementing, and monitoring activities.
3. Provide adequate controls to safeguard the assets of the organization.

The purpose of studying Accounting Information Systems:

1. Understand concepts related to transaction cycles and interior control structures.
2. Describe the organizational structure of the AIS function in an organization.
3. Discusses information technology applications of an organization.
4. SIA development characterization

Therefore, it is not surprising that the accounting education change commission (bookkeeping training change commission) recommends that the accounting curriculum should emphasize that accounting is a process of identifying, developing, measuring, and communicating information. The Commission recommends that accounting curricula should be designed to provide students with a solid understanding of the following three basic concepts:

1. Use of information in decision making
2. Nature, design, use and implementation of AIS
3. Reporting financial information

3. METHOD

This type of research is Classroom Action Research (CAR) or in English it is called Homeroom Activity Exploration (Vehicle). CAR is action research to improve the quality of learning practices in the classroom, so that it focuses on the teaching and learning process that occurs in the classroom(Suharsimi & Suhardjono, 2010). The research design used is the Kemmis and Taggart model which divides into four stages in one cycle, namely: planning (arranging), implementing (activity) and noticing (noticing), reflecting (reflecting).

In every cycle change in CAR, there needs to be revisions of learning, so that the next cycle is a better cycle than the previous cycle. So, it is unlikely that the CAR only goes through one cycle. The approach taken in this research is a descriptive research method. Qualitative research in education aims to describe a process of educational activities based on what is happening in the field as a further study. This research is also to analyze a fact, phenomenon and educational event that occurs in the field as it is in the context of space and time as well as the situation of the natural educational environment. In practice, the researcher is tasked with observing, recording,(Widayanti, 2013).

This classroom action research was conducted at the Accounting Department, FEB, Musamus University, Merauke. The research was carried out in the odd semester of the 2020/2021 Academic Year, from October to November 2020. The subjects in this study were students who contracted Accounting Information Systems courses, totaling 50 students with a composition of 20 male students and 30 female students. is the subject of research.

4. RESULT AND DISCUSSION

At the pre-cycle stage, interviews were conducted with lecturers in Accounting Information Systems courses. From the results of interviews, it is known that students' motivation and learning outcomes tend to be low. This is probably because the learning methods applied by the lecturers are more centered on powerpoint. When the lecturer explains the material, the students just listen and take notes. This makes students passive and less motivated to learn.

In the first cycle, the lecturer delivered material with competency standards for Accounting Information Systems education and training. Lecturers apply simulation learning methods to teach. The first cycle activities were implemented by lecturers through several stages, namely planning, implementation, observation and reflection.

At the planning stage, the lecturer prepares unlatched materials, learning media, and SAP so that the simulation objectives can be achieved. At the implementation stage, the lecturer accompanies the learning process with the simulation method. After that, the lecturer provides feedback so that they can train students to think and behave in an accomplished, independent, creative, and innovative manner. The next stage is observation. Observations were carried out by the onlooker by filling out the observation sheet provided. The results of the observation of learning motivation are shown in table 1. The final stage in the first cycle is a reflection that assesses the success or failure of achieving learning objectives with this simulation method so that follow-up activities can be carried out on further learning activities After the learning process is complete, In the second cycle, the lecturer delivered material with competency standards for Accounting Information Systems education and training. Lecturers apply simulation learning methods to teach. The first cycle activities were implemented by lecturers through several stages, namely planning, implementation, observation and reflection.

At the planning stage, the lecturer prepares unlatched materials, learning media, and SAP so that the simulation objectives can be achieved. At the implementation stage, the lecturer accompanies the learning process with the simulation method. After that, the lecturer provides feedback so that they can train students to think and behave in an accomplished, independent, creative, and innovative manner. The next stage is observation. Observations were carried out by the onlooker by filling out the observation sheet provided. The results of the observation of learning motivation are shown in table 1. The final stage in the second cycle is a reflection that assesses the success or failure of achieving learning objectives with this simulation method so that follow-up actions can be carried out on further learning activities. After the learning process is complete.

Table. 1. Motivation to Learn Accounting Information Systems

No	Observed aspects	Indicator	CYCLE 1 Number of students included in the category			Total students
			Low	Currently	Tall	
1	Attention	Students pay attention when the lecturer explains	20	14	16	50
		Students behave politely when the lecturer explains	10	22	18	50
2	Relevance	Students don't complain	16	16	18	50
3	Confidence	Students dare to ask	20	17	13	50
		Students dare to think	17	20	13	50
		Students want to participate	20	25	5	50
4	Satisfaction	Students feel happy	26	11	13	50
	Total gain		129	125	96	350
	Average percentage		36.86%	35.71%	27.43%	

No	Observed aspects	Indicator	CYCLE 2 Number of students included in the category			Total students
			Low	Currently	Tall	
1	Attention	Students pay attention when the lecturer explains	8	18	30	50
		Students behave politely when the lecturer explains	5	16	35	50
	Relevance	Students don't complain	3	10	43	50
3	Confidence	Students dare to ask	6	22	28	50
		Students dare to think	10	15	31	50
		Students want to participate	4	24	28	50
4	Satisfaction	Students feel happy	3	12	41	50
	Total gain		39	117	236	350
	Average percentage		11.14%	32.86%	56.00%	

Table 1 shows the results of observations of student motivation in learning Accounting Information Systems. In cycle 1, the number of students with low motivation reached 36.86%, those with moderate motivation reached 35.71%, and those with high motivation reached 27.43%. This shows that students have low motivation to learn Accounting Information System concepts. Some groups have not done the simulation well and interestingly so that other students are not too motivated to learn. The lecturer finally returned to dominate learning and provided enrichment.

In cycle 2, the number of students with low motivation reached 11.14%, those with moderate motivation reached 32.86%, and those with high motivation reached 56.00%. This shows that there is an increase in student motivation in studying Accounting Information System material. Groups of students increasingly understand the simulation method and display a good simulation in accordance with the learning objectives. In conclusion, the simulation method is able to increase student learning motivation. This is supported by researchPraditaliana, Nugroho, & Syaifulloh (2005) which concludes that the simulation learning model applied can increase the learning motivation of Class X students of SMK Negeri 7 Yogyakarta on Entrepreneurship subjects in cycle 1 in the high motivation category by 26%, increasing in cycle 2 in the high motivation category by 44%.

Table. 2. Learning Outcomes of Accounting Information Systems

Description	Pre Cycle	Cycle 1	Cycle 2
Average value	47.92	63.44	74.10
Completeness Presentation	0.00%	22.00%	72.00%

Table 2 shows an increase in student learning outcomes from pre-cycle by 0.00% to 23.21% in cycle 1 and increased again to 71.43% in cycle 2.

Purwanto (2006)argues that learning achievement is motivated by several factors which can basically be grouped into two parts, namely factors originating from within students (inside factors) and factors originating from outside students (external factors). Factors originating from within students (inside factors) include: interest, motivation, learning methods, maturity and readiness, and so on. While the factors that come from outside the students themselves (external factors) include: masters, school environment, family, community environment, and so on.

Study Mediawati (2010)shows that student learning motivation and lecturer competence have a positive and significant influence either partially or simultaneously on student learning achievement. By knowing the magnitude of the influence between learning motivation and lecturer competence with accounting learning achievement above, it can be determined policies to encourage lecturers to increase their competence in teaching and learning activities so as to improve student achievement ideally. Lecturers who have good competence will make an ideal and efficient learning process which in turn can improve learning achievement.

5. CONCLUSION

The results showed that the motivation of students in the first cycle reached 27.30% in the high category experienced an increase in the second cycle which reached 60.20% in the high category. Student learning outcomes also increased where in the pre-cycle the average student score was reached 48.04, in the first cycle it was reached 63.55, and in the second cycle it was reached 74.16. In conclusion, the simulation learning model can increase motivation and learning outcomes of Accounting Information System subject at Musamus University.

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The role of private-owned enterprises in the defense industry according to the Omnibus Law

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ABSTRACT

The development of defense capabilities is a form of commitment to the state in creating a sense of security and peace. One of the concrete steps taken is the development of the defense industry. The basis for the development of the defense industry is the creation of a defense industry policy as stipulated in Law no. 16 of 2012 concerning the Defense Industry. The government also established the Defense Industry Policy Committee (KKIP) which is tasked with realizing the independence of the defense industry by bridging the needs of the military and the development of domestic strategic industries. Eight years ago, the government issued Law No. 16 of 2012 concerning the Defense Industry to support the master plan that had been established. However, now the Indonesian defense industry is still creating problems. It is clear in the law that only State-Owned Enterprises (BUMN) are the lead integrators, meaning that only SOEs have the right to produce the main components for defense equipment. In fact, if we learn from various countries such as America, Japan, China, and Korea, it can be seen that not only state-owned companies are capable of creating defense equipment, but private companies can also produce combat equipment.

Keywords: Capabilities, security, Defense Equipment, and Strategic

1. INTRODUCTION

The current development of the defense industry is basically still not well organized. Many problems arise such as lack of capital, limited experts and technicians, and the lack of orders for local products from the defense industry. This condition shows that the problems faced by Indonesia are still struggling with reforming the domestic industrial sector. The revival of the defense industry is anticipated to create independent economic development and build the creation of a defense industry that produces the main domestic equipment so as to create opportunities in various ways, namely investment, manpower and technology.

Various problems that can be identified related to the role of BUMS in the defense industry are as follows: First, it is necessary to identify or map the development of the defense industry not only from the strategic plan made but based on real conditions in the field. Indonesia's defense industry players include State-Owned Enterprises (BUMN) and BUMS. Their business revolves around producing military equipment, producing components, supplying raw materials, and offering repair and maintenance services. Second, there is a legal umbrella that protects and ensures a stable business climate in Indonesia. Third, the mapping of clusters that can be carried out by companies in creating the main tool of the defense system. Fourth, strengthening the market segment, namely the commitment of all ministries and institutions through the ability to buy products produced by domestic companies. Fifth, create independence with all stages so that it can be fulfilled. Until now, the condition of the defense industry has many problems. What concrete steps should be taken in dealing with the defense industry? This question becomes interesting to discuss to find out the ideal concept in the development of the defense industry.

Law No. 11 of 2020 concerning Job Creation, which was just passed on October 5, 2020, regulates several sectors including the defense and security industry. To that end, the Job Creation Act revised Law no. 16 of 2012 concerning the Defense Industry. One of these regulatory changes allows the involvement of the private sector in the development of defense equipment. According to the government, the involvement of these parties aims to make the defense industry sector more dynamic and progressive in terms of investment. The government also added that the national defense industry from upstream to downstream remains fully controlled by the Ministry of Defense.

As for the derivative rules, it will be further regulated through a Presidential Regulation or Government Regulation. This regulation change then opened a debate among the public with various pros and cons. Military observer Connie Rahakundini Bakrie believes that the entry of the private defense industry for investment in Indonesia has a positive impact, especially in terms of budget savings and the achievement of defense technology. On the other hand, a member of Commission I of the DPR RI, Sukamta, assessed that the involvement of the private sector poses a risk to capital ownership and supervision, because it is related to the direction of policies and the confidentiality of the production data of the main defense equipment. However, it must be acknowledged that so far there are still challenges in aligning the capacity of the national defense industry with the needs of the military. The ratification of the Job Creation Law opens a new chapter in the effort to develop the independence of the national strategic industry. This paper attempts to provide an overview of changes that may occur in the direction of developing the independence of the national defense industry after the implementation of the Job Creation Act or omnibus law.

2. PROBLEM ANALYSIS

The defense and security cluster that regulates the defense industry in the text of the Job Creation Act opens a public debate, especially regarding the involvement of the private sector in the production and ownership of the defense equipment industry capital which was previously fully controlled by the state. Table 1 provides a brief overview of what regulations were revised regarding the defense industry.

Based on Table 1, it can be concluded that there are significant changes in the regulation of the national defense industry. At least, there are two main things that can be identified from these regulatory changes. First, the reduction of protection for the national defense industry which is marked by loosening of business licenses and private participation in competing in the production of key equipment and capital ownership, although it is still under the approval of the minister of defense. Previously, the main means of production and ownership were wholly owned by the state. Second, there are indications of strengthening the ministry of defense in determining parties that can invest in the defense industry as well as determining the private sector that will produce the main components. In addition, there are several reductions in the authority of the KKIP (Defense Industry Policy Committee) which was originally authorized to determine policies to meet the needs of defense equipment and provide considerations on its marketing.

Table 1 Revision of law

NO	Defense Industrry Law	Creating Job Law / Omnibus Law	Substance
1	Chapter 11	Chapter 74 (1)	The main state defense equipment industry is no longer a state-owned enterprise but also a private-owned enterprise. Government acts as lead integrator
2	Chapter 21	Chapter 74 (2)	Elimination of the duties and functions of KKIP in determining the fulfillment of defense and security tools
3	Chapter 38	Chapter 74 (3)	Production activities through central licensing
4	Chapter 52	Chapter 74 (4)	Capital ownership of the main defense equipment industry can be owned by privately-owned enterprises with the approval of the minister of defense
5	Chapter 55, 56, 67, 68 & 69	Chapter 74 (5,6,7, 8, 9,10)	activities in the form of export, import, marketing and production are carried out by government agencies and must obtain approval from the central government
6	Addition of Chapter 69A	Chapter 74 (11)	further provisions regarding business licensing are regulated in government regulations
7	Chapter 72 -75	Chapter 74 (12 – 15)	change the phrase 'business license from the minister of defense' to 'business license from the central government on criminal provisions

3. METHOD

The purpose of the study was to analyze.

4. DISCUSSION

4.1. The Change Direction of National Defense Industry Independence Development

The implementation of the Job Creation Law requires the national defense industry to adapt, especially in increasing competitiveness. The development of defense industry technology is one of the visions of the government of President Joko Widodo in changing the policy of defense spending into defense investment. Openness to investment is believed by the government to shift dependence on imported defense equipment (kontan.co.id, 12 October 2020). The involvement of the private sector in the production of key equipment and ownership of capital is a critical point among the public who question the impact of this regulation on the agenda of developing the independence of the national defense industry.

Prior to the enactment of the Job Creation Law, the involvement of private companies in producing the main weapons equipment had been carried out, although the Defense Industry Law stated that private companies were only allowed to produce supporting equipment. However, in 2017 PT Palindo Marine succeeded in producing three units of Fast Patrol Boats for the Indonesian Navy (KRI Tahitu 853, KRI Layar 854 & KRI Madidihang 855). The three ships also have the capability to carry out anti-surface warfare, anti-air warfare, sea patrol operations, and Search and Rescue operations (batampos.co.id, January 11, 2017). Apart from PT Palindo Marine, other private companies such as PT Citra Shipyard and PT Karimun Anugrah Sejati also play a role in producing several Indonesian Navy and Bakamla patrol boats (cnn indonesia.com, 26 August 2020). It can be seen that the involvement of the private sector in producing the main tools has been seen slowly before the enactment of the omnibus Law

Indonesia is not the only country that seeks to build the independence of the Defense Industry. Turkey and South Korea are some of the countries that have shown significant progress in their defense industry development efforts. In the last two decades, Turkey has managed to reduce its dependence on foreign supplies by up to 70%. Even some of the Turkish defense industries (Alsesan, TAI, Roketsan, and others) have entered the top 100 manufacturers of world defense products (Kompas, October 18, 2020:3). Most of these companies are state-owned enterprises and are controlled by state institutions. Although initially dependent on foreign support, Turkey has succeeded in implementing the government's commitment and protection to the development of the defense industry so that policy changes cannot directly negate the ongoing development process (Kurç, 2017: 281).

South Korea has managed to keep pace with the development of developed countries for three decades through a strategy of accelerating the mastery of defense industry technology. South Korea focuses its defense offset (reciprocal investment) policy on technology transfer schemes. Thus, despite importing a lot of weapons, periodic reform of acquisition procedures can support the defense industry in building self-reliance (Lee & Lee, 2013:59). In addition, South Korea also uses large conglomerates such as Samsung and Daewoo to support independence (Chung, 2009:29).

Based on the experiences of the two countries above in building the independence of the defense industry, even though it started with foreign dependence and even the support of private conglomerates, both of them still apply protection to the defense industry by implementing supporting regulations and still prioritizing its competitiveness.

4.2. Defense Industry Complex

In theory, the complex defense industry is the integration of all components in the industry to create a determinant in the development of the domestic industry to achieve the independence of defense equipment in Indonesia. The defense industry is currently undergoing various changes, the big problem is that dependence on defense equipment will create vulnerability in the long term to the operational readiness of the main component of national defense, namely the TNI. For that reason, it is necessary to reduce the dependence on the defense equipment from outside parties by increasing the independence of defense equipment production in line with the national economic capacity.

The defense industry in Law No. 16 of 2012 states that the national industry which consists of state-owned enterprises and private-owned enterprises, either individually or in groups determined by the government to partially or wholly produce defense and security equipment, maintenance services to meet strategic interests in the field of defense and security located in the territory of the Unitary State of the Republic of Indonesia.

Article changes created due to the omnibus law. First, in Article 11, namely "a state-owned enterprise established by the Government as the main integrator that produces the main weapons system equipment and/or integrates all main components, components, and raw materials into the main tool" and in the legislation has just become "The main equipment industry ... is a state-owned enterprise and/or private-owned enterprise designated by the government as the lead integrator that produces defense equipment and/or integrates all main components, raw components, and raw materials into the main tool," there is a role for privately-owned enterprises so that the greater the production that will be received

Changes can also be seen from the investment capital which has been coming from the state in the new Job Creation Law which states that capital ownership of the main equipment industry is owned by BUMN and/or private sector with approval from the defense minister. Capital ownership of the main and/or supporting component industry, component and/or supporting (supplies) industry, and raw material industry are regulated through laws and regulations in the investment sector.

These changes to the law are opportunities and challenges for Indonesia for the development of the defense industry where the opportunity for the private sector in producing the main defense system tools to compete with state-owned companies is the obstacle, can the law be used by the private sector? This question must be answered with the right strategy because if it does not take advantage of this momentum, it is clear that the development of the defense industry will not be independent and still depend on other countries.

When looking at other countries, the development of the defense industry of other countries, Indonesia must admit that it is far behind, especially when considering Indonesia's membership in the G-20. The last record of the glory of the defense industry can be traced back to 1995. At that time, PT IPTN before becoming PT DI launched the N-250, a high-tech and prestigious passenger aircraft of its era. Expectations for industrial development had soared at that time along with the emergence of export demand, and the government's next plan to build the N-2130 (the first jet-engined passenger aircraft made in Indonesia). However, when the 1997 monetary crisis occurred, Indonesia's strategic industries found it difficult to survive and, moreover, to keep up with the dynamics of globalization

Currently, developed countries have moved away from reforming institutions and regulations. The focus is directed at increasing competitiveness and developing and discovering new technologies (innovation and invention) through research activities. the costs required for Research and Development (R&D) are not small. In addition, the process takes a long time. However, developed countries such as the United States and Britain have consistently followed the process so that they finally succeeded in building the latest generation of fighter aircraft, the F-35 and the Eurofighter Typhoon. The condition of Indonesia which is still not able to create it.

The development of the defense industry is currently carried out with several schemes such as the following:

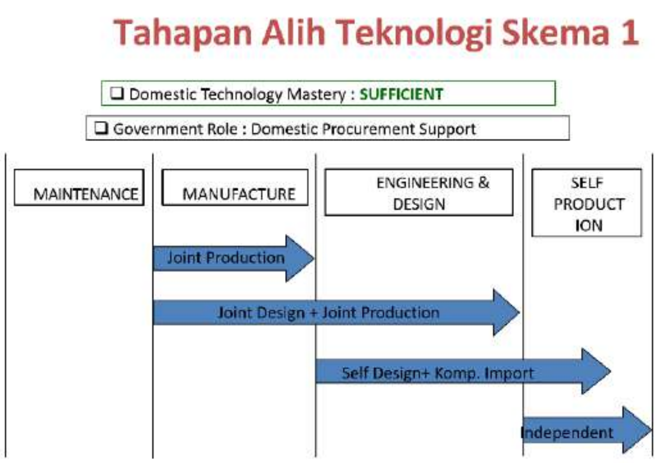

Figure 1 Technology transfer is sufficient

In the picture, the position of the defense industry has been able to create the production of domestic defense equipment needs, both BUMN and BUMS. For now, this first scheme cannot be implemented because the actual condition is that there are still many foreign procurements, so the second scheme is created.

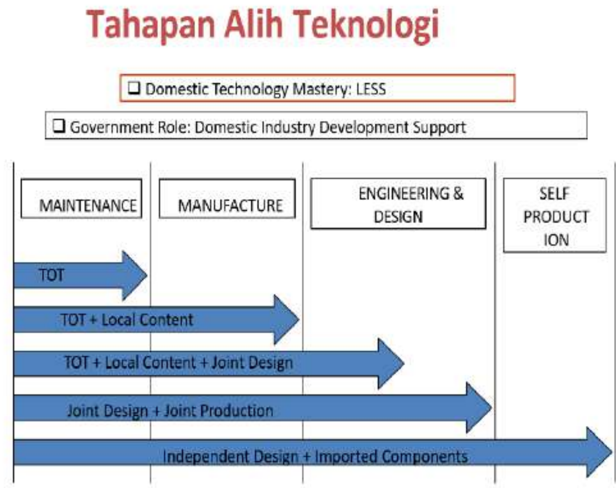

Figure 2 Technology Transfer Less condition

In this situation, the technology owned is still limited so it is necessary to have a design that involves outside In this condition, it is necessary to build a commitment with BUMN and BUMS to remain integrated with each other so as not to be completely dependent on external parties continuously, every year there must be a standard set for the technology. The development of a complex defense industry must be adjusted to the capabilities possessed and identified by mapping existing needs and successes.

4.3. Opportunities for Private-Owned Enterprises to be involved in Defense Industry Development

The problem of the national defense industry is not an industry that is only seen from the economic aspect, although the development of the orientation of the defense industry in various countries in the world has become one of the profitable sectors. In this industry there is the role of the state as the largest shareholder of the security interests of their respective countries. So it should be underlined that the defense industry is full of the national interest of the country, which if left entirely to profit seeking will threaten the interests of that country. It is conceivable if weapons made in Indonesia are sold to other countries, and used for interests that will harm Indonesia someday (war, natural resource theft).

The role of the defense industry of state-owned enterprises and private-owned enterprisescurrently has the same portion, due to the latest work copyright law. With this law, it is hoped that it will create a good market share. The problem is that in maintaining the long-term health of the defense industry, the government needs to examine at least the policy paradox that is still at the root of various problems. the paradox is that the main consumer needs of defense industry products (in this case the TNI) are with the targets or expectations of defense SOEs. On the one hand, despite the TNI's institutional commitment to strengthening the defense industry, the history of military demands for operations and daily activities since independence has been more inclined towards internal security. Data from various publications of the TNI History Center noted that of the 249 ABRI/TNI operations (1945-2004), around 67 percent were carried out in the face of domestic enemies or challenges. The problem is that domestic military operations, such as counterinsurgency or regional development, mostly use simple or medium technology defense and security equipment (APPK), such as armored vehicles or light weapons. The main tools of the air and sea weapon systems (AUSP) are mostly used as support rather than spearheads for various ground operations.

On the other hand, our defense industry tends to need high-tech production demand to improve the quality of resources and research capabilities, increase production capacity, and maintain competitiveness in regional and global markets. In addition, the paradox between the doubling of the defense budget after the New Order and the declining performance of various defense SOEs, including the bankruptcy of PT DI in 2007. Although many people blame the politics of the defense budget, which is always less than 1 percent of GDP, the problem lies in the budget allocation strategy. that. Over the last decade the majority of spending (60-70 percent) has tended to be in the personnel sector with the remainder allocated to AUSP spending. However, in the context of the defense industry's sustainability towards the independent local innovation stage, the allocation of research, development, training, and evaluation (RDT&E) budgets is more important than simply purchasing AUSP; especially if most of them are contracts with foreign industries

With the new law related to the role of BUMS, it can provide fresh air for improvement in the development of the defense industry. An established (matured) industrial system is an industrial system that is built from upstream to downstream. This means that the industry that supplies raw goods and components has been controlled by the domestic industry, so that dependence on support from imported materials can be minimal. Each of these industrial sub-systems requires production levels that exceed their respective economies of scale in order to be able to grow and survive in a sustainable manner. The further upstream, the greater the economies of scale, because the added value generated is relatively smaller. For example, the bolt-making industry will achieve economies of scale if it produces 1 million bolts. However, for the bicycle industry, economies of scale can be achieved if only 100,000 units are produced. The further you go downstream, the investment and the need for mastery of technology will be higher. So for developing countries that want to develop their industry, they will start from upstream to downstream.

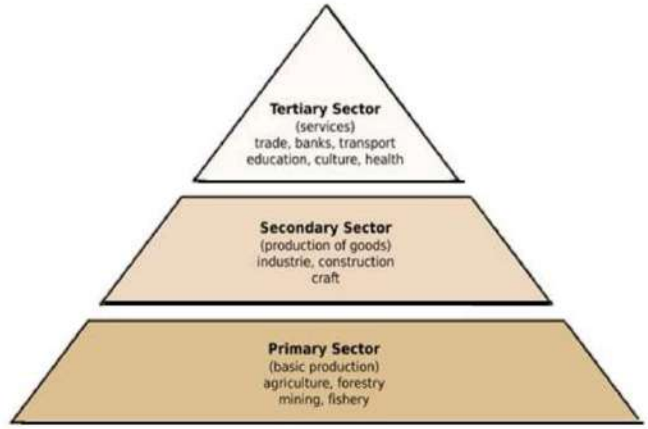

Figure 3 Economic Sector Pyramid

By mapping the economic sector, there are great opportunities that the defense industry can build with uninterrupted synergies that are integrated with each other so as to create an industry that has a competitive climate. To build a large industry, core competencies must be identified first and then strengthened through appropriate government policies. There needs to be support from the military as end users to build the core competencies of this national defense industry by accepting all its shortcomings. National industries that are not yet strong tend to produce less prime quality products at relatively high costs when compared to imported products. However, if the products of the national defense industry are not supported by the central government and the military, the national defense industry will not be able to produce competitive products and the Indonesian military will depend on imported products. The development of the defense industry is now not dependent on SOEs, so it's time for BUMS to synergize to form a supply chain for domestic defense equipment production, so that over time it can reduce dependence on outside parties.

5. CONCLUSION

Positively, changes in defense industry regulations through the Job Creation Act can be seen as an effort to develop the competitiveness of the national defense industry. However, it is important to remember that Indonesia also has an agenda for the independence of the defense industry. Reflecting on several countries that are developing independence, such as Turkey and South Korea, which still apply protection to the defense industry, strengthening the role of the Ministry of Defense is important in determining the direction of developing the independence of the defense industry in the future. The Ministry of Defense also needs to form derivative rules that support the mastery of defense industry technology. Through its supervisory role, the DPR RI also needs to be involved in overseeing the progress and independence of the national defense industry.

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The effect of transformational leadership style and work motivation on employee performance at PT Telkom Witel Tangerang BSD

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ABSTRACT

This study aims to determine the effect of transformational leadership style and work motivation on employee performance. This research is a case study with a quantitative approach. NSData used in this study is primary data collected through a questionnaire using a saturated sample technique. The data analysis technique in this study is some linear analysis using statistical software products and service solutions (SPSS) 26. The results of this study indicate that Transformational Leadership Style and work motivation have a partial effect of simultaneous influence on performance.

Keywords: Transformational Leadership Style, Motivation, Employee Performance

1. INTRODUCTION

Human resources are an important element contained in a company. In every company, of course, has goals and achievements that they want to achieve. However, this will not be achieved without adequate human resources. Human mindset that can be improved in quality so that the desired quality of the company is achieved, whether it is in terms of quality or quantity. The demands of human resources by current developments will certainly not be separated from the motivation and role of leaders in determining the quality of employee work. High work motivation can increase company productivity so that employee job satisfaction can be achieved.

Once the importance of the human factor in achieving the success of a company, then in an industrial, trade or service company will always be faced with the problem of how the business of a company leader moves his subordinates to work more effectively and directed towards company goals.

Leadership styles that are development-oriented and pragmatic orientation have a positive impact on increasing employee performance. the main and good leadership style to motivate employees using transformational leadership style. Transformational leadership style affects employee motivation in terms of contributing and completing their work.

Another factor that affects performance is motivation. When several physiological and psychological needs are met, employees will make a full contribution, have responsibility and enthusiasm in completing their work. Work motivation is very influential on employee performance in completing their work and is considered a force that can encourage employees to achieve organizational goals and objectives. Employees who are motivated in their work feel more satisfied with their performance, are more likely to not leave the organization, and have better responsibility and morale.

Performance is the result of someone's work that describes the quality and quantity of work that has been done. Performance from one person to another may differ, due to different driving factors. Employee performance is very important because the performance of an employee in an agency will determine the effectiveness of the agency's performance (Frimayasa & Nusantara, 2021).

2. LITERATURE REVIEW

A. Transformational Leadership Style

Leadership or leadership belongs to the group of applied sciences or applied sciences from the social sciences because the principles and formulations are useful in improving human welfare. And it can also be interpreted as a process of influencing or setting an example by the leader to his followers to achieve organizational goals (A Frimayasa. Kurniawan, 2018) Transformational leadership is a type of leadership that can integrate creative insight, persistence, energy, intuition, and sensitivity to employees to achieve organizational goals or desires and has a tremendous impact on these employees. According to (Danim, 2004), transformational leadership is the ability of a leader to work with and/or through other people to optimally transform organizational resources to achieve meaningful goals by predetermined achievement targets.

According to Burns (1999), Transformational leadership is characterized as a leader who focuses on achieving changes in the values, beliefs, attitudes, behavior, emotions, and needs of subordinates towards better changes in the future. According to Bass (Yukl, 2010) transformational leadership is a situation in which followers of a transformational leader feel trust, admiration, loyalty, and respect for the leader, and they are motivated to do more than they originally expected. According to Robbins and Judge (2008), the characteristics of Transformational Leadership, namely: a. Idealized Influence (Ideal influence). Idealized Influence is a leader's behavior that provides a vision and mission, creates a sense of pride, and gains the respect and trust of subordinates. Idealized influence is also known as a charismatic leader, where followers have deep faith in their leader, feel proud to work with their leader, and trust the leader's capacity to overcome any problems. Inspirational Motivation is the behavior of leaders who can communicate high expectations, attractively convey a shared vision by using symbols to focus the efforts of subordinates and inspire subordinates to achieve goals that result in important progress for the organization. Intellectual Stimulation is a leader behavior that can increase the intelligence of subordinates to increase their creativity and innovation, increase rationality, and solve problems carefully. Individualized consideration is the behavior of a leader who gives personal attention, treats each subordinate individually as an individual with different needs, abilities, and aspirations, and trains and provides advice. Individualized consideration of transformational leadership treats each subordinate as an individual and assists them, monitoring and growing opportunities. According to Luthans (Safaria, 2004), transformational leaders have certain characteristics, namely:

1. Leaders identify themselves as agents of change.
2. Leaders encourage courage and risk-taking.
3. Leaders believe in people.
4. Leaders are based on values.
5. Leaders are lifelong learners.
6. Leaders can cope with complexity, ambiguity, and uncertainty.

The leader is also a visionary leader

1. The principles that must be created by a transformational leader, namely (Erik Rees, 2001): Simplification, the success of leadership begins with a vision that will be a mirror and a common goal. The ability and skills to express a clear, practical, and transformational vision that can answer Where are we going? be the first thing that is important for us to implement.
2. Motivation, The ability to get commitment from everyone involved to the vision that has been explained is the second thing we need to do. When a transformational leader can create a synergy within the organization, it means that he should also be able to optimize, motivate and energize each of his followers. In practice, it can be in the form of a task or job that is challenging and provides opportunities for them to be involved in a creative process both in terms of providing suggestions or making decisions in problem-solving, so that this will also provide added value for themselves.
3. Facilitation, in terms of the ability to effectively facilitate learning that occurs within the organization as an institution, group, or individual. This will have an impact on increasing the intellectual capital of everyone involved in it.
4. Mobilization, namely the mobilization of all available resources to complement and strengthen everyone involved in achieving the vision and goals. Transformational leaders will always seek followers who are full of responsibility.
5. Preparedness, namely the ability to always be ready to learn about themselves and welcome changes with a new positive paradigm.
6. Determination, namely determination to always arrive at the end, determination to get things done well and thoroughly. Of course, this also needs to be supported by the development of spiritual, emotional, and physical disciplines as well as commitment.

B. Work motivation

Every employee must have experienced fatigue and boredom in dealing with daily work routines. The more tasks and responsibilities are given, the more deadlines pile up, the targets that must be achieved are often a burden for employees at work. Giving the right motivation will create enthusiasm, willingness, and sincerity to work in an employee. The increasing enthusiasm and willingness to work sincerely will make work more optimal, to increase work productivity. Motivation comes from the Latin word "movere" which means "push" or driving force. Motivation is the driving force that causes a member of the organization to be willing and willing to mobilize abilities in the form of expertise or skills, energy, and time to carry out various activities that are their responsibility and fulfill their obligations, in the context of achieving predetermined organizational goals and objectives according to Sondang Siagian (Siagian, 2013).

Steiner and Berelson (Sastrohadiwiryo, 2003) Work motivation has the meaning as a mental attitude and human mental state that provides energy, moves/encourages activities, and directs/channels behavior towards achieving needs that satisfy or reduce imbalances. According to (Robbins, 2015), "Motivation is a process that describes the intensity, direction, and persistence of an individual to achieve his goals". There are three main keys, namely: intensity, direction, and persistence. Intensity describes how hard a person tries. High intensity will not bring the desired results unless the effort is directed towards a goal that benefits the organization. In other words, motivation must have a directional dimension. Efforts to persevere in advancing towards organizational goals is an effort that must be cultivated. Finally, motivation has a persistence dimension. It is a measure of how long a person can sustain his efforts. Motivated individuals will stay on the job to achieve their goals. The strength of employees' work motivation to work/perform is directly reflected in how far their efforts are to work hard to produce a better performance to achieve company goals.

Based on the definition of work motivation according to (Siagian, 2013), there are 8 indicators of work motivation consisting of:

1. Driving Force
   The driving force is a kind of instinct, in the form of a driving force to move someone to behave to achieve a goal. However, the methods used vary from individual to individual according to their respective cultural backgrounds.
2. Willingness
   Willingness is the urge to do something because it is stimulated/influenced by outside (other people or the environment). Willingness indicates a certain reaction as a result of an offer from another person.
3. Willingness
   Willingness is a form of agreement on the request of others so that he grants the request without feeling compelled (sincere).
4. Building Skills
   Forming expertise is the process of creation or formation, the process of changing one's proficiency in a particular field of knowledge.
5. Building Skills
   Skills are a person's ability to perform complex and neatly arranged patterns of behavior smoothly and by the circumstances to achieve certain results/achievements. Forming skills include not only motor movements, but also the mastery of cognitive mental functions. A person who can utilize/use others appropriately is also considered a skilled person.
6. Responsibility
   Responsibility means a further consequence of the implementation of the role, either in the form of rights and obligations or power. Responsibility is defined in general as an obligation to do something or behave in a certain way.
7. Obligations
   An obligation is something that must be carried out on something that is imposed on him. For example in the field of work, you will be given tasks that must be completed.
8. Goal
   Objectives refer to statements of desired states in which the company intends to achieve them and as statements of future states which the organization as a collectivity tries to achieve.

3. METHOD

The type of research used is quantitative research. Quantitative research can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative/statistical, to test predetermined hypotheses (Sugiyono, 2011). This study was conducted to measure the performance of existing employees at PT TELKOM Witel Tangerang BSD employees. This research was conducted for 6 months, starting from January - June 2021. In this study, 50 questionnaires were distributed to employees of TELKOM Witel Tangerang BSD.

4. RESULT AND DISCUSSION

Validity test

A validity test is used to measure whether or not a questionnaire is valid (Ghozali, 2012). This test is carried out by comparing the calculated r-value with the r table for a degree of freedom (df) = n– 2, in this case, the number of samples, and alpha = 0.05 (with two-tailed test). The value of the r table is 0.361 which is obtained from the degree of freedom (df) = n – 2, in this case, n is the number of samples of the pretest t, which is 30 respondents. Then (df) = 50-2 = 48, in the table with alpha = 5% or 0.05 and (df) = 48, the table is 0.2787. Then a statement or indicator is declared valid if r-count > 0.2787 and vice versa.

Table 1. Transformational Leadership Style Variable Validity Test Results

Indicator	r - count	r - table	Description
X1.1	0,756	0.2787	Valid
X1.2	0,852	0.2787	Valid
X1.3	0,952	0.2787	Valid
X1.4	0,795	0.2787	Valid
X1.5	0,743	0.2787	Valid
X1.6	0,910	0.2787	Valid
X1.7	0,922	0.2787	Valid
X1.8	0,422	0.2787	Valid

data source: processed by SPSS 26.0

Based on the table above, it can be seen that all questions are valid because the value of r- count > r-table 0.2787. So this question item is valid or feasible for the questionnaire and can reveal something that is measured in the study.

Table 2. Motivation Variable Validity Test Results (X2)

Indicator	r - count	r - table	Description
X2.1	0,925	0,2787	Valid
X2.2	0,855	0,2787	Valid
X2.3	0,819	0,2787	Valid
X2.4	0,602	0,2787	Valid
X2.5	0,647	0,2787	Valid
X2.6	0,782	0,2787	Valid
X2.7	0,822	0,2787	Valid
X2.8	0,467	0,2787	Valid
X2.9	0,894	0,2787	Valid

data source: processed by SPSS 26.0

Based on the table above shows that all statements in the independent variable motivation (X2) are valid. It can be seen that the calculated r - value for each statement item is greater than the r table value with an r table value of 0.2787.

Table 3. Employee Performance Variable Validity Test (Y)

Indicator	r - count	r - table	Description
Y.1	0,838	0.2787	Valid
Y.2	0,859	0.2787	Valid
Y.3	0,757	0.2787	Valid
Y.4	0,842	0.2787	Valid
Y.5	0,837	0.2787	Valid
Y.6	0,704	0.2787	Valid
Y.7	0,757	0.2787	Valid
Y.8	0,619	0.2787	Valid
Y.9	0,765	0.2787	Valid

data source: processed by SPSS 26.0

Based on the table above, it shows that all statements in the Performance variable (Y) are valid. It can be seen that the calculated r-value of each statement item is greater than the r table value with an r table value of 0.2787.

Reliability Test

A reliability test was conducted to assess the consistency of the research instrument. A research instrument can be said to be reliable if the Cronbach Alpha value is above 0.6. The reliability table shows the results of the reliability test for the research variables used in this study.

Table 4. Rehabilitation Test Results

Variabel	Chronbach's Alpha	N of Items	Keterangan
Transformational Leadership Style	0,924	8	*Reliable*
Motivation	0,908	9	*Reliable*
Employee performance		9	*Reliable*

data source: processed by SPSS 26.0

In showing the value of Cronbach's alpha on the Compensation variable of 0.924, Motivation of 0.908, Performance of 0.912. Thus, it can be concluded that the statement in this questionnaire is reliable because it has a Cronbach's alpha value of more than 0.70. This shows that each statement item used will be able to obtain consistent data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer will be obtained.

Normality test

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2012). Normality can be detected by looking at the spread of data (points) on the diagonal axis of the graph. If the data (dots) spread away from the diagonal or do not follow the direction of the diagonal line, it does not show a normal distribution pattern which indicates the regression model does not meet the assumption of normality (Ghozali, 2012)

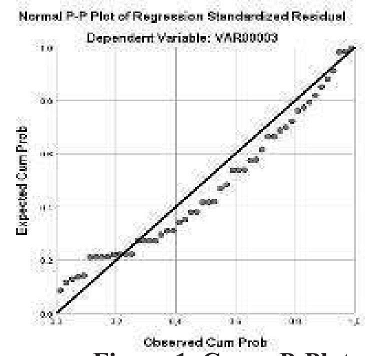

Figure 1. Curve P-Plot

Based on the picture above, it can be seen that in the normal probability plot graph, the points spread around the diagonal line, and the spread is not too far or wide. In this case, the graph shows that the regression model is normally distributed (according to the assumption of normality), and is feasible to use.

Multiple Linear Regression Analysis

The analysis technique used in this research is multiple linear regression analysis techniques. Multiple linear regression analysis is used as a statistical analysis tool because this study is designed to examine the variables that influence the independent variable on the dependent variable where the variables used in this study are more than one. To determine the regression equation, it can be seen in the following table:

Table 5. Coefficient

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,621	3,175		2,715	,009
	VAR00001	,498	,121	,425	4,123	,000
	VAR00002	,416	,087	,493	4,785	,000

a. Dependent Variable: VAR00003

Sumber : data diolah SPSS 26.0

Based on the table above, the following multiple linear equations can be obtained:

$$Y = 8{,}621 + 0{,}498X_1 + 0{,}416X_2$$

Where:
Y = Employee Performance
X1 = Transformational Leadership Style
X2 = Motivation

a. The value of the constant (a) is to indicate the value of performance satisfaction (Y). This states that if there is no motivational compensation variable, the value of the job satisfaction variable is 8.621.
b. The regression coefficient of the Transformational Leadership Style (X1) is 0.498, which means that there is an influence between the Transformational Leadership Style and job satisfaction. The better the Transformational Leadership Style, the more job satisfaction will increase positively.
c. The regression coefficient of the motivation variable (X2) is 0.416, which means that there is an influence between motivation on job satisfaction, if the motivation of employees is better, job satisfaction will increase positively.

Coefficient of Determination (R2)
The coefficient of determination (R2) measures how far the ability to explain the variation of the dependent variable is. The value of the coefficient of determination is located in the model summary table and is written R square. However, for multiple linear regression, it is better if the R square has been adjusted to the number of independent variables used in the study. The results of the coefficient of determination test can be seen in the table below.

Table 6. (R2) Determination Coefficient Test Results

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,815[a]	,664	,650	2,530
a. Predictors: (Constant), VAR00002, VAR00001				
b. Dependent Variable: VAR00003				

Sumber : data diolah SPSS 26.0

Based on the table above, it can be concluded that the adjusted coefficient of determination (Adjusted R Square) is 0.650 or 65.0%. The larger the Adjusted R Square number, the stronger the relationship between the three variables in the regression model. It can be concluded that 65.0% of job satisfaction variables can be explained by the variable of Transformational Leadership Style, motivation, the difference (100-65) 35% is influenced or explained by other variables not included in the study.

5. CONCLUSION

The results of the study stated that the Transformational Leadership Style variable had a significant positive effect on employee performance. This proves that the better the Transformational Leadership Style, the higher the employee's performance. The results of the study stated that the motivation variable had a significant positive effect on employee performance. This proves that the better the motivation, the higher the employee's performance. Transformational Leadership Style and Motivation have a simultaneous effect on employee performance

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The role of job satisfaction and perceived organizational support in improving employee work ethic

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ABSTRACT

This research aims to test and analyze empirically the influence of job satisfaction and perceived organizational support partially or simultaneously on employee work ethic. The research method used quantitative methods while the data collection techniques were carried out through questionnaires, interviews and observations. The sampling technique used in this research was purposive sampling technique. Subjects in this study amounted to 75 employees at the Ministry of Industry the Republic of Indonesia. The data analysis technique used is multiple linear regression analysis processed using Statistical Package for the Social Sciences (SPSS) software. Based on the research results, the findings are as follows: (1) collectively or simultaneously job satisfaction and perceived organizational support has a positive and significant effect on work ethic, (2) partially job satisfaction has a positive and significant effect on work ethic; (3) partially perceived organizational support has a positive and significant effect on work ethic. Thus, work ethic can be increased by increasing job satisfaction and perceived organizational support.

Keywords: Jobs Satisfaction, Perceived of Organizational Support, Work Ethic

1. INTRODUCTION

Human Resources as one of the important factors that determine the success or failure of a company or organization in achieving its goals. It takes employees who are not only brilliant in academic achievement, competent both hard skills and soft skills, qualified work experience, extensive networking but also a high work ethic. Work ethic is a view of the values of work behavior and has been internalized into employees so that it affects employee work behavior. Employees with a high work ethic will become a person who is diligent, tough, disciplined, honest, has high work motivation, is persistent, creative, has a strong feeling of attachment to work and the company.

The Covid-19 pandemic has brought many changes in all fields, from the economy to the daily behavior of individuals including work behavior. Several agencies and companies have followed the government's recommendation to carry out PSBB, namely by implementing the WFH (Work From Home) or WFO (Work From Office) policy periodically as an anticipatory step to prevent the transmission of the Covid-19 virus. Of course this has an impact on employee performance. For some people working from home certainly provides its own advantages such as flexible time so that they can do work anytime, have more time to study, accompany children to study, develop hobbies or try to do business on the sidelines of spare time. However, for some people, WFH (Work From Home) has negative impacts such as: they tend to procrastinate, a lot of time is spent on useless things by accessing social media more for entertainment, so a lot of productive time is used for useless things. - drain. Duplication of homework and office work can cause its own problems, feeling burdened because of the difficulty of working at one time so that it is not uncommon for one of them to be neglected. . Although communication with superiors and co-workers can be well established by using technology, it still creates its own problems such as difficulty coordinating with colleagues or superiors so that teamwork becomes less solid. For most employees, this condition can become a separate obstacle that reduces the performance of the employee concerned, even though this can be anticipated if the employee has a high work ethic.

With a high work ethic, employees can remain productive because they have a high commitment to work. A person's work ethic will be a source of motivation for his actions because it will become an attitude of life to value hard work and earnestly so that it can erode work attitudes that are careless, not oriented towards quality or proper quality. Given the importance of employee work ethic to support organizational performance, researchers are interested in conducting further research on job satisfaction, perceived organizational support and work ethic.

2. LITERATURE REVIEW

A. Job Satisfaction

According to Kovach in (Tumanggor, 2018) job satisfaction is a pleasant state for a person, as a result of the conformity of self-values with work that has been applied well. A similar opinion was expressed by Gitosudarmo in (Anwar, et al, 2019) which defines job satisfaction as a positive emotional statement, which comes from an estimate of one's work and work experience. Job satisfaction is a pleasant or unpleasant emotional state of employees in viewing their work. Meanwhile, according to Robbins and Judge in (Bahri, 2018) job satisfaction as a positive feeling about one's work which is the result of a characteristic. A person can be said to have a high level of satisfaction if they have positive feelings about the job, while dissatisfied people have negative feelings about the job, while dissatisfied people have negative feelings about the job.

Factors that affect job satisfaction according to Mangkunegara in (Tumanggor, 2018), namely: 1) employee factors, consisting of intelligence, skills possessed, age, gender, physical condition, education, work experience gained, length of work, personality , emotional state and way of thinking in the face of tasks. (2) job factors, consisting of the type of work, organizational structure, rank and class in the organization, opportunities for promotion, as well as opportunities for social interaction and work relations.

The dimensions of job satisfaction according to Luthans in (Parnawi, 2020) consist of: (1) the work itself, namely the extent to which the job provides individuals with interesting tasks, opportunities to learn and opportunities to accept responsibility; (2) salary, amount of financial remuneration received and the extent to which this is deemed appropriate by the employee; (3) promotion opportunities, possibilities for advancement within the organization; (4) supervision, the ability of supervisors to provide technical assistance and behavioral moral support, and (5) co-workers, the degree to which fellow workers provide technical and social support.

B. Organizational Support Perception

Perceived organizational support refers to how an employee perceives the extent to which their organization values their contribution to the workplace and cares about their well-being. The three main categories perceived by employees as having a relationship with the perception of organizational support according to Eisenberger in (Yusuf and Darman Syarif, 2018) are: (1) Justice; Procedural fairness concerns the means used to determine how to distribute resources among employees. (2) superior support; employees develop a general view of the extent to which superiors value their contributions and care about their well-being. The forms of organizational rewards and working conditions are: Salary, recognition, and promotion, job security, independence. (3) Organizational rewards and sensitive job.

This organizational support is basically something that every employee expects. If employees feel that there is support from the organization and that support is in accordance with the norms, desires and expectations, employees will naturally have a commitment to fulfill their obligations to the organization. Employees will certainly never leave the organization, because employees who already have a strong sense or emotional bond with the organization where they work. Rhoades, et al in (Rosyiana, 2019)

C. Work ethic

Ethos comes from the Greek ethos, namely character, way of life, habits of a person, motivation or moral goals of a person and their world view, namely the most comprehensive picture, way of acting or idea about order. Work ethic can be defined as the positive energy created by someone who ultimately creates a new spirit in his work. Work ethic is interpreted as an assessment of work performance, perseverance in work, discipline and working environment conditions as well as the results achieved. (Ismainar, 2018).

A similar statement was made by Sinamo in (Dadang, 2020), which defines work ethic as a set of positive work behaviors rooted in strong awareness, fundamental beliefs, accompanied by a total commitment to an integral work paradigm. Work ethic is a work spirit that characterizes a person or group of people who work, which is based on a trusted work ethic and perspective, and is realized through determination and concrete behavior in the world of work. (Ginting, 2016).

several important things such as: (1) Orientation to the future, that is, everything is well planned, good timing, conditions for the future to be better than yesterday. (2) Appreciating time with time discipline is very important for work efficiency and effectiveness. (3) Responsibility, namely giving the assumption that the work done is something that must be done with diligence and sincerity. (4) Thrifty and simple, which is something different from extravagant living, so how the expenditure is useful for the future. (5) Healthy competition, namely by pushing yourself so that the work you do is not easily discouraged and increases your creativity.

3. METHODOLOGY

This study aims to determine whether there is an influence between research variables and to test the hypotheses that have been formulated to predict and determine the direction and magnitude of the influence of the variables. This study uses a causal quantitative approach, the type of causal research is felt to be in accordance with the core of this study which wants to find the effect of job satisfaction (X1) and perceived organizational support (X2) on the dependent variable, namely work ethic (Y). Through statistical data processing, it is expected to know the extent of the influence between the three variables studied.

The sampling technique used is purposive sampling. Respondents in this study were Civil Servants (PNS) at the Ministry of Industry of the Republic of Indonesia, totaling 75 people. The characteristics of the respondents in this study are: (1) active status as Civil Servants (PNS) aged 20-55 years; (2) Minimum working period of 1 (one) year; (3) Willing to be a respondent. The research was conducted at the office of the Ministry of Industry of the Republic of Indonesia, Jakarta.

The measuring instrument used in this study consisted of 3 scales, namely the job satisfaction scale consisting of 10 items, the perceived organizational support scale consisting of 10 items and the work ethic scale consisting of 16 items. The job satisfaction scale in this study was compiled based on the aspects of job satisfaction proposed by Luthans in (Parnawi, 2020) consisting of: (1) the work itself, (2) salary, (3) promotion opportunities, (4) supervision, (5) co-workers. The higher the score obtained on the job satisfaction scale, the higher the job satisfaction felt by employees. Vice versa, the lower the score obtained on the job satisfaction scale, the lower the job satisfaction felt by employees.

The perceived scale of organizational support is measured using indicators adopted from Eisenberger in (Yusuf and Darman Syarif, 2018) namely: (1) Justice, (2) Support from superiors, (3) Organizational rewards and working conditions. The higher the score obtained in the perceived organizational support scale, the higher the perceived organizational support perceived by employees. Vice versa, the lower the score obtained in the perceived organizational support scale, the lower the perceived organizational support perceived by employees.

The work ethic scale is based on the development of aspects of the work ethic which is the development of Sinamo's opinion in (Dadang, 2020), namely: (1) Work is Grace; (2) Work is a Trust; (3) Work is a Call; (4) Work is Actualization; (5) Work is Worship; (6) Work is Art; (7) Work is an Honor; (8) Work is service. The higher the score obtained on the work ethic scale, the higher the work ethic possessed by employees. Vice versa, the lower the score obtained on the work ethic scale, the lower the work ethic possessed by employees.

All scales used in this study use a Likert scale model, which is a systematic way to provide an assessment of the index to measure attitudes, opinions and perceptions of a person or group of people about social phenomena. Each scale has 4 alternative answers that have been provided, namely Strongly Agree (SS), Agree (S), Disagree (TS) and Strongly Disagree (STS). Subjects are asked to choose the statements that suit themselves by choosing one of the four available alternatives. The researcher does not provide an alternative choice of hesitation or neutral because often respondents choose the tendency to answer in the middle so that there is a lot of data and information that cannot be revealed by the researcher. The score for each item on the scale moves from 1 to 4 on favorable items and moves from 4 to 1 on unfavorable items. The data analysis technique used in this study is multiple linear regression analysis.

4. RESULT AND DISCUSSION

The study was preceded by testing the instrument to determine the validity and reliability. The results of these tests will be discussed as follows.

A. Validity Test

The questionnaire validity test was used to determine the extent of the accuracy of the research instrument (questionnaire) in carrying out its measuring function. The item or indicator forming the questionnaire has a calculated correlation coefficient (rcount) which is greater than the value of r table at a certain degree of freedom.

Table 1. Job Satisfaction Variable Validity Test

No Item	Corrected Item-Total Correlation	Keterangan
Item 1	,392	Valid
Item 2	,457	Valid
Item 3	,485	Valid
Item 4	,366	Valid
Item 5	,314	Valid
Item 6	,443	Valid
Item 7	,434	Valid
Item 8	,451	Valid
Item 9	,462	Valid
Item 10	,353	Valid

The analysis of the validity of the job satisfaction variable scale shows that of the 10 (ten) items used in this study, data were obtained that all items were declared valid. The analysis of the validity of the job satisfaction scale shows that the valid items have different power that moves from 0.314 to 0.485.

Table 2. Validity Test of Organizational Support Perception Variables

No Item	Corrected Item-Total Correlation	Keterangan
Item 1	,367	Valid
Item 2	,459	Valid
Item 3	,568	Valid
Item 4	,517	Valid
Item 5	,544	Valid
Item 6	,381	Valid
Item 7	,479	Valid
Item 8	,482	Valid
Item 9	,539	Valid
Item 10	,395	Valid
Item 11	,461	Valid
Item 12	,424	Valid

Analysis of the validity of the perceived organizational support variable scale shows that of the 12 (twelve) items used in the study, all items were valid. Valid items have a discrepancy that moves from 0.367-0.568

Table 3. Test the Validity of Work Ethic Variables

No Item	Corrected Item-Total Correlation	Keterangan
Item 1	,392	Valid
Item 2	,467	Valid
Item 3	,479	Valid
Item 4	,366	Valid
Item 5	,337	Valid
Item 6	,443	Valid
Item 7	,434	Valid
Item 8	,451	Valid
Item 9	,462	Valid
Item 10	,353	Valid
Item 11	,436	Valid
Item 12	,416	Valid
Item 13	,361	Valid
Item 14	,407	Valid
Item 15	,388	Valid
Item 16	,365	Valid

Analysis of the validity of the work ethic scale showed that of the 16 (sixteen) items used in this study, all items were valid. Valid items have a discrepancy that goes from 0.337 – 0.479.

B. Reliability Test

Reliability test is used to test the level of reliability of the research instrument. A reliable questionnaire, if the data is truly in accordance with reality, no matter how many times it is taken, it will still give the same or consistent results. (Setiawan, 2015).

Table 4. Reliability Test

Variable	Cronbach's Alpha
Job Satisfaction	0.847
POS	0.819
Work Ethic	0.904

C. Respondents Overview

To determine the magnitude of the effect of job satisfaction and perceived organizational support on the work ethic of employees, a research was conducted by distributing questionnaires or questionnaires to 75 respondents. After verification, of the 75 collected questionnaires, it turned out that all of the question items were filled out completely. Thus, the questionnaire, which totaled 75 copies, could all be processed. The following is an explanation of the characteristics of the respondents in this study.

Table 5. Profile of Respondents by Gender

Gender	Total	(%)
Men	31	41
Woman	44	59
Total	75	100

Based on the output, it can be seen that most of the respondents in this study are female.

Table 6. Profile of Respondents by Age

Age	Total	(%
20-30	21	28
31-40	33	44
41-50	17	23
< 60	4	5
Total	75	100

From the information above, it is known that most of the respondents are of productive age.

Table 7. Profile of Respondents Education Level

Education	Total	(%)
D-III	11	15
S-1	55	73
S-2	9	12
Total	75	100

In the distribution of the data, respondents with the most number of undergraduate education categories

Table 8. Profile of Respondents Based on Years of Service

Length of Working	Total	(%)
0 - 10	8	11
11 - 20	43	57
21 - 30	24	32
Total	75	100

Demographic distribution of respondents based on years of service, it can be concluded that senior employees are dominant in this study

C. Classic Assumption

Normality testing aims to test whether in the regression model, the independent variable and the dependent variable both have a normal distribution or not. A good regression model is data that is normally distributed or close to normal. (Sujarweni)

Table 9. Normality Test

	Unstandardized Residual
N	75
Most Extreme Absolute	.059
Kolmogorov Smirnov Z	.882
Asymp Sig 2 tailed	.418

Normality test using Kolmogorov Smirnov test. Based on the output, the significance value is 0.418, so it can be concluded that the residuals are normally distributed so that the resulting regression model can be used for decision making.

D. Coefficient of Determination (R2)

The coefficient of determination (R2) aims to determine how much (percentage) the independent variable has an effect on the dependent variable. The value of the coefficient of determination is between zero and 1. If the value of the coefficient of determination (Adjusted R Square) is greater than 0.05 or close to 1, it can be concluded that the independent variable provides almost all the information needed to predict the dependent variable.

Table 10. Model Summary

Model	R	R Square	Adjusted R Square	Std Error
	.784	.615	.593	2.862

Based on the analysis of the effect of job satisfaction and perceived organizational support on work ethic, an R value of 0.784 was obtained, so it can be concluded that there is a close relationship between job satisfaction and perceived organizational support for employee work ethic. While the coefficient of determination obtained is 0.615, meaning that the contribution of job satisfaction and perceived organizational support is 61.5%, while the remaining 38.5% is influenced by other variables not included in this study.

E. Simultaneous Significance Test (F Statistics Test)

Simultaneous hypothesis testing (F test) was used to determine the significant effect of the independent variables simultaneously (simultaneously) on the dependent variable.

Table 11. Statistic Test

Uji Statistik		Output	Sig
Uji F		113.127	.000
Uji t	(X_1)	2.136	.000
	(X_2)	3.458	.000

Based on the output, it is obtained that the calculated F value is 113,127, with a significance value of <5% so that it can be concluded that job satisfaction and perceived support simultaneously affect the work ethic of employees. This indicates that job satisfaction and perceived organizational support are appropriate for predicting employee work ethic so that research hypotheses can be tested.

F. Partial Hypothesis Test

The purpose of the t test is to find out whether partially the independent variable has a significant effect on the dependent variable. This test was conducted to further examine which variables have a significant effect on work ethic.

1) Hypothesis 1: The Effect o f Job Satisfaction on Employee Work Ethic.

   The results of hypothesis testing 1 obtained that the t value of the job satisfaction variable was 2,136 with a significance value of < 5%. So it can be concluded that job satisfaction has a positive and significant effect on the work ethic of employees. Thus H0 is rejected and the alternative hypothesis H1 "Job Satisfaction has a positive and significant influence on work ethic" is accepted. The better the job satisfaction experienced by employees, the higher the employee's work ethic. employee job satisfaction.

The results of this study are in line with research conducted by (Prasetyanto, 2014) that job satisfaction has a significant effect on the work ethic of civil servant teachers in the Special Region of Yogyakarta.

2) Hypothesis 2: The Influence of Perceived Organizational Support on Employees' Work Ethic
The results of hypothesis testing 2 obtained the t value of the Perceived Organizational Support variable of 3,458 with a significance value of < 5% so that it can be concluded that the perception of organizational support has a positive and significant effect on work ethic. Thus H0 is rejected and the alternative hypothesis H2 "Perception of Organizational Support has a positive and significant influence on work ethic" is accepted. The better the perception of organizational support, the higher the employee's work ethic.

G. Multiple Linear Regression Analysis

The linear equation between job satisfaction and perceived organizational support for employee work ethic can be formulated as follows

$$Y\hat{} = 4.593 + 0.356\ X1 + 0.328\ X2$$

The constant (α) of 4,593 has a positive value, which means that if job satisfaction and perceived organizational support are considered constant or fixed, then the average value of the employee's work ethic is 4,593. This shows that the work ethic is classified as high because the value (α) exceeds 1, for that all independent variables that affect the work ethic in this study should be maintained or even increased. Strategies that can be done to improve work ethic are to create good human relations between superiors and subordinates, motivate employees to have high initiative and give appreciation and respect as a form of gratitude or pride for the role or performance of employees.

The regression coefficient of job satisfaction (b1) is positive 0.356 indicating a positive relationship between job satisfaction and employee work ethic. This means that for every one unit increase in the value of the job satisfaction variable, the employee's work ethic can increase by 0.356 or 35% with the assumption that the other independent variable is the perception of organizational support that has a fixed value. These results indicate that the higher the job satisfaction felt by employees, it will be followed by an increase in the employee's work ethic. On the other hand, the lower the job satisfaction, the lower the employee's work ethic. Job satisfaction is one of the factors that affect the work ethic of employees. Agencies need to know employee job satisfaction by showing concern for changes in employee behavior, attitudes and work quality. The strategy that can be done is to provide opportunities for employees to develop their potential by involving employees in training or training, fair and transparent promotions, autonomy in decision making, involving employees in office events such as meetings to formulate policies or organizational strategic plans, events gathering held as a forum to strengthen relations between employees so as to create cohesiveness. Agencies should show a caring attitude towards employees, both physical and non-physical. Physical care, for example, is the provision of supporting facilities or infrastructure such as a well-organized work environment, the availability of rooms for sports or art tools to assist employees in channeling their hobbies or creativity. Meanwhile, non-physical aspects such as the attitude of superiors towards subordinates are intimately entwined so that a strong and beneficial bond arises between the two parties. With job satisfaction fulfilled, it will produce a high work ethic for employees.

The regression coefficient of the perceived organizational support variable is positive 0.328 indicating a positive relationship between perceived organizational support and work ethic. This means that for every one unit increase in the value of the perceived organizational support variable, the work ethic will increase by 0.328 or 33% with the assumption that the other independent variable is job satisfaction. permanent. Increasing the perception of organizational support, among others, by increasing the welfare of each employee in accordance with their contribution to the agency. Agencies are expected to provide support to employees in their work, creativity, in the process of solving work problems or obstacles in the office that can interfere with work activities. Perceptions of organizational support can be realized in the form of fulfilling socio-emotional needs (self-confidence, recognition, achievement and appreciation). Relationships among co-workers that are harmonious, compact, and mutually supportive of each other. The application of open communication so that employees do not feel afraid or hesitate in providing suggestions, alternative solutions to problem solving, complaints or simply to share stories or ideas. When employees have a positive perception of organizational support, employees feel they have an obligation and responsibility to reciprocate by doing the best possible job, caring about the image of the organization, the welfare of the organization in order to achieve organizational goals.

5. CONCLUSION

Based on the results of the study, it can be concluded that job satisfaction and perceptions of organizational support in the Ministry of Industry of the Republic of Indonesia are classified as good, this is supported by research results which show that partially or simultaneously job satisfaction and perceptions of organizational support have a positive and significant effect on employee work ethic. The first suggestion is the need to conduct research in more diverse organizations, one form of research that needs to be done next is to make comparisons to government institutions, private sector, state-owned enterprises, or in non-profit organizations such as NGOs. Other variables that might be interesting to examine include: compensation, organizational climate, organizational culture, work motivation, leadership style, personality, psychological contract so that it can reveal many discourses with a wider perspective. Further researchers can also use different data analysis techniques and increase the number of samples used so that they can enrich the research results

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Effect of Organizational Communication and Organizational Culture on Employee Performance at PT. Asuransi Ramayana Jakarta

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ABSTRACT

The author's purpose in conducting this research is to determine and analyze the influence of Organizational Communication and Organizational Culture on the performance of PT. PT. Asuransi Ramayana Jakarta. This study uses the HRM theory related to employee performance, Organizational Communication, and Organizational Culture. The research uses quantitative methods with an associative approach. The sample used in this study was 55 people using a saturated sample. Data collection techniques used are interviews and questionnaires consisting of validity and reliability tests. The data analysis technique used is the Multiple Linear Regression Test, and the Classical Assumption Test consisting of normality, multicollinearity, and heteroscedasticity tests. The hypothesis consists of a t-test, f -test, and the coefficient of determination. The results of this study indicate that the variable Organizational Communication (XI) has a positive and significant effect on the performance of employees of PT. Asuransi Ramayana, Tbk Jakarta, as evidenced by the results of the t-test with t-count of 5,431 while t-table of 2,005 and having a significant number of 0.000 <0.05 Ho is rejected. The results of testing the Organizational Culture variable (X2), shows that Organizational Culture has a positive and significant effect on the performance of PT. Asuransi Ramayana, Tbk Jakarta, as evidenced by the results of the t-test with t-count of 3,473 while t=table of 2,005 and having a significant number of 0.001 <0.05 Ho is rejected, where F-count 92.868 > 3.18 F-table. Furthermore, the value of R Square in the regression model is 0.781, or 87.1% of employee performance is explained by the variables of Organizational Communication (XI) and Organizational Culture (X2) and 12.9% is explained by other factors not examined.

Keywords: Organizational Communication, Organizational Culture, Employee Performance

1. INTRODUCTION

Communication is essential in our life. We all interact with each other using communication. Communication can be done in a simple way to a complex way, but now the development of technology has changed the way we communicate drastically. Communication is not limited to mere spoken words, but in any form of interaction, a smile, a nod of the head that justifies the heart, body attitude, expressions of interest, attention that is supported by the receipt of the same understanding, attitude and feeling. Acceptance of common understanding is key in communication. The importance of communication for human life must be studied and developed to improve the ability to communicate with others so that they can communicate effectively to achieve goals. The use of communication continues to develop along with the development of communication technology. Through the development of communication technology will make it easier to achieve goals, both individual goals and corporate and community goals.

Through good communication an organization can run smoothly and successfully, and vice versa. Lack or absence of organizational communication can lead to traffic jams and chaos in a company. Communication is very important in human life.

Not only communication is used as a means of channeling messages, ideas, ideas or thoughts, but communication is used as a tool to influence others or as an interaction tool to equalize perceptions and to achieve various goals of individuals, groups of companies and society. Human resources are one of the important factors for every organization or company. Without human resources, the goals and objectives of the organization will not be achieved as planned. Therefore, the role of human resources is very important in organizations and companies. The role of human resources for every organization is expected to improve employee performance. For this reason, human resources need to have reliable skills or abilities and skills so that they can directly improve employee performance.

In addition to communication that can affect performance, organizational culture in an organization can also affect employee performance. Employees must learn organizational culture by socializing with the existing organizational culture. By conducting socialization, it is hoped that employees will know all components of organizational culture, such as the values applied in the organization One of the factors that can affect the performance itself is organizational culture. An employee will feel comfortable working if the values they adhere to are by the values applied by the company. This will make it easy for employees to adapt to the company environment, so employees will be motivated and improve their performance again better.

2. LITERATURE RIVIEW

A. Organizational Communication

Communication is a relationship of human contact, both individuals and groups in everyday life. Communication is a part of human life itself where someone tries to give the understanding by transferring messages. Etymologically or according to the origin of the word, communication comes from the Latin "Communicare" which means to inform or apply everywhere.2 Meanwhile, in terms of terminology or terms, according to Barelson and Steiner (1964) stated that "Communication is the process of delivering information, ideas, emotions, skills, etc. through the use of symbols such as words, pictures, numbers, etc. (Roudhonah, 2007). Communication is the exchange of verbal and nonverbal messages between the sender and recipient of the message to change behavior. The sender of the message can be an individual, group, or organization, a section head, leadership, groups of people in the organization, or the organization as a whole (Muhammiad, Arni, 2015). Communication is one of the important factors in the occurrence of activities. Through communication, humans can relate to each other in everyday life, society, or wherever humans are. There is no human being who is not involved in communication. Therefore, it is necessary to know about communication and matters relating to communication, at any level, whether communication between individuals, groups, and organizations. While the term organization comes from the Latin Organizer, which means a combination of interdependent parts. Organization according to Everet M. Rogers in his book Communication in Organization, defines an organization as an established system of those who work together to achieve common goals through ranks and division of tasks, while according to Robert Bonnington in the book Modern Business: A Systems Approach, defines the organization as a means by which management coordinates material resources and human resources through a formal structural pattern of tasks and authority (Khomsahrial Romli, 2011)

The organization is rational coordination of activities of several people to achieve some common goals through the division of work and functions through hierarchies and responsibilities. Schein also said that the organization has certain characteristics, namely having a structure, purpose, interrelated one part with other parts, and depends on human communication to coordinate activities within the organization. The dependent nature of one part with another indicates that the organization that Schein is referring to is a system (Muhammiad, Arni, 2015). While organizational communication according to communication experts are: Redding and Sanborn say that organizational communication is the sending and receiving of information in complex organizations (Muhammiad, Arni, 2015). According to Katz and Kahn said that organizational communication is the flow of information, the exchange of information, and the transfer of meaning within an organization (Muhammiad, Arni, 2015) Greenbaun said that the field of organizational communication includes the flow of formal and informal communication within the organization (Khomsahrial Romli, 2011).

B. Organizational culture

Organizational culture is concerned with how employees perceive the characteristics of an organization's culture, not with whether they like that culture or not. That is, culture is a descriptive term. Organizational culture is a shared perception shared by all members of the organization. In addition to influencing organizational communication, organizational culture also has a close relationship with employee performance. Organizational culture is known as organizational culture, then it is often also known as culture or culture. Discussing culture, obviously can not be separated from the understanding of the organization. Organization comes from the Greek term, namely "organon" and in other terms organum which means a tool, part of a member or body.(A Frimayasa, Hi Lawu, 2019).

According to (Rivai, Mulyadi, 2012) states that organizational culture is a framework that guides daily behavior and makes decisions for employees, and directs their actions to achieve organizational goals. Organizational culture is a pattern of organizational beliefs and values that are understood, inspired, and practiced by the organization so that the pattern gives its own meaning and becomes the basis for the rules of behavior in the organization. Therefore, organizational culture is used as a controller and direction in shaping human attitudes and behavior in the organization. Organizational culture is expected to have a positive influence on the personal members of the organization as well as on the organization in terms of achieving the vision and mission and goals of the organization.

According to (Sedarmayanti, 2017) defines organizational culture is a belief, attitude, and value that is generally owned, which arises in the organization, put forward more simply, culture is the way we do things here. According to Tosi, Rizzo, Carroll (Munandar, 2014) , organizational culture is ways of thinking, feeling, and reacting based on certain patterns that exist within the organization or those in organizational parts.

C. Employee performance

A company needs humans as the main supporting resource to achieve the goals that have been set. Quality human resources will contribute to advancing the company as a forum for increasing work productivity. The strategic position to increase company productivity is employees, namely individuals who work in a company. Performance or performance is a description of the level of achievement of implementationa program of activities or policies in realizing the goals, objectives, vision, and mission of the organizationas outlined through the strategic planning of an organization (A Frimayasa. Kurniawan, 2018). Performance or performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, vision, and mission of the organization as outlined through the strategic planning of an organization. Within the organizational framework, performance is the result of an evaluation of the work being done compared to predetermined criteria. Individual performance or staff performance needs attention because individual performance will contribute to group performance and ultimately organizational performance.

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3. METHODOLOGY

The research method used in this research is the descriptive quantitative research method, namely by finding information about existing symptoms, clearly defined goals to be achieved, planning the approach, collecting data as material for making research reports. This research was conducted to measure the performance of existing employees at employees of PT. Ramayana Insurance, Tbk Jakarta. This research was conducted for 6 months, starting from January - June 2021. In this study, 55 questionnaires were distributed which were employees of PT. Ramayana Insurance, Tbk Jakarta.

4. RESULT AND DISCUSSION

A. Validity Test

According to (Sugiyono, 2011) a Validity Test is the accuracy between the data collected and the data that occurs on the object under study. To find the value of validity in an item correlate the score of the item with the total of those items. The validity test was carried out by 50 respondents, its function was to find out whether each question in the questionnaire could represent the answers given by the respondents. The results of the questionnaire can be said to be valid if the correlation coefficient has a significant value of <0.05. If the results of the variable indicators have been declared valid, they can be used as instruments in research. Here are the results of the validity test:

Table 1. Organizational Communication Validity Test Results

Variable	Indicator	Person Corelation	Sig	description
Organizational Communication (X1)	X1.1	0,505	0,000	Valid
	X1.2	0,450	0,001	Valid
	X1.3	0,689	0,000	Valid
	X1.4	0,649	0,000	Valid
	X1.5	0,594	0,000	Valid
	X1.6	0,400	0,004	Valid
	X1.7	0,345	0,000	Valid

Source: data processed by SPSS 24.0

Table 2. Organizational Culture Validity Test Results

Variable	Indicator	Person Corelation	Sig	description
Organizational Communication (X2)	X2.1	0,646	0,000	Valid
	X2.2	0,4 50	0,001	Valid
	X2.3	0,721	0,000	Valid
	X2.4	0,621	0,000	Valid
	X2.5	0,5463	0,001	Valid
	X2.6	0,600	0,000	Valid
	X2.7	0,680	0,000	Valid
	X2.8	0,3727	0,000	Valid

Source: data processed by SPSS 24.0

Table 3. Employee Performance Validity Test Results

Variable	Indicator	Person Corelation	Sig	description
Employee Performance (Y)	Y1	0,601	0,000	Valid
	Y2	0,42	0,001	Valid
	Y3	0,607	0,000	Valid
	Y4	0,562	0,000	Valid
	Y5	0,493	0,000	Valid
	Y6	0,474	0,001	Valid
	Y7	0,622	0,000	Valid
	Y8	0,544	0,000	Valid
	Y9	0,713	0,000	Valid
	Y10	0,635	0,000	Valid

Source: data processed by SPSS 24.0

B. Reliability Test

Reliability test Reliable research results, if there are similarities in data at different times (Sugiyono 2011). The reliability Test serves to measure the questionnaire of each variable indicator. To measure the reliability can use statistical tests. Questionnaires can be said to be reliable if the answers from respondents to questions are consistent or fixed from time to time. The results of the reliability test can be measured using the SPSS program as follows:

Table 4. Research Instrument Reliability Test Results

Variable	Cronbach Alpha	Conclusion
Organizational Communication	0,707	Reliabel
Organizational culture	0,755	Reliabel
Employee performance	0,746	Reliabel

Source: data processed by SPSS 24.0

From the results of the table above, it can be concluded that the level of a = 0.05 variable Organizational Communication (X1), Organizational Culture (X2), Employee Performance (X3) can be declared reliable if the alpha value > r table.

C. Classical Assumption Test

The classical assumption test simply aims to identify whether the regression model is good or not. There are several classical assumption tests including normality, multicollinearity, and heteroscedasticity tests with the following results:

D. Normality Test

The normality test of the data was carried out to see whether in the regression model, the dependent and independent variables had a normal distribution or not. If the data spread around the diagonal line and follows the direction of the diagonal line, the regression model meets the classical assumptions.

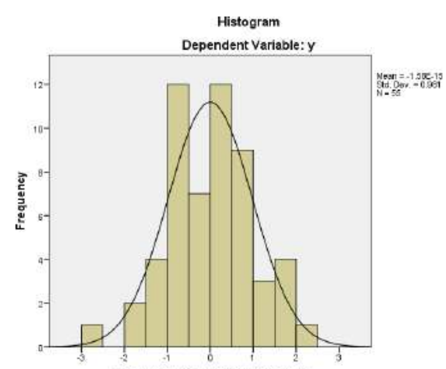


Figure 1. Histogram Normality Test
Source: data processed by SPSS 24.0

Based on the results of the normality test in the figure above, it shows that in the histogram graph above, the distribution of the data follows a bell-shaped curve that is not skewed to the right and the left, it can be concluded that the data is normally distributed. Similarly, using the P-P plot graph in this graph, it can be seen that the points spread around the diagonal line and the distribution is somewhat close to the diagonal line or the spread is in the direction of the diagonal line so that it can be concluded that the regression model in this study is normally distributed.

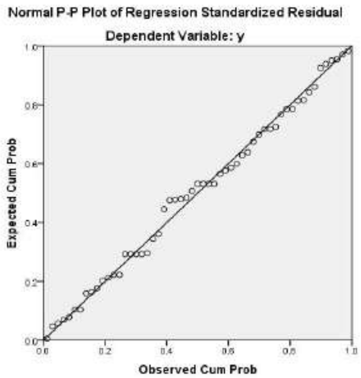


Figure 2. P-Plot Normality Test
Source: data processed by SPSS 24.0

That the normality test of the regression model in this study has met the assumptions previously stated so that the data in the regression model of this study tend to be normal.

E. Multicollinearity Test

Multicollinearity testing was conducted to see whether the regression model found a correlation between the independent variables. A good regression model should not have multicollinearity. To detect the presence or absence of multicollinearity, it can be seen through the value of the variance inflation factor (VIP) and the tolerance value. The value to indicate the presence or absence of multicollinearity is if the tolerance is 0.10 or equal to the VIP value 10 then the value is multicollinearity between independent variables. The following are the results of the multicollinearity test.

Table 5.

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	x1	.381	2.609
	x2	.381	2.609

Multicollinearity Test
Source: data processed by SPSS 24.0

Based on the table above, it can be seen that the independent variables, namely work motivation and work discipline, have a tolerance value of 0.381 0.10 and a VIP value of 2.609, this means that the regression used for the two independent variables does not have multicollinearity.

F. Heteroscedasticity Test

Heteroscedasticity is used to test whether, in the regression model, there is an inequality of variance from the residuals in another observation. If the residual variance from another observation remains, it is called homoscedasticity, and if the variance is different it is called heteroscedasticity.

A good model is that there is no heteroscedasticity. The basis for decision making is if certain patterns such as existing points form a certain regular pattern, then heteroscedasticity occurs. If there is a clear pattern and the points spread below and above the number 0 on the Y axis, then heteroscedasticity occurs.

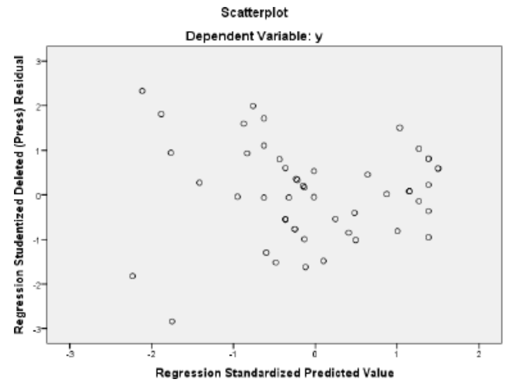


Figure 3. Heteroscedasticity Graph
Source: data processed by SPSS 24.0

The picture above shows the points randomly do not form a clear or regular pattern, are scattered both above and below the number 0 on the Y-axis. Thus "heteroscedasticity does not occur" in the regression model.

G. Multiple Linear Regression Test

After all the classical assumptions have been tested, the multiple linear equation models can be used to analyze the significant level of influence of the factors that affect employee performance described through Organizational Communication and Organizational Culture on employees of PT Asuransi Ramayana, Tbk Jakarta.

$$Y = a + b_1x_1 + b_2x_2 + €$$

The following is the formula for multiple regression
Information:
Y = Employee performance
a = Constant
b1 and b2 = Regression coefficient of each variable
X1 = Organizational Communication
X2 = Organizational Culture
€ = Error of term

Table 6. Multiple Regression Coefficient

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.666	2.190		3.501	.000
	x1	.425	.077	.569	5.431	.000
	x2	.377	.108	.364	3.473	.001
a. Dependent Variable: y						

Source: data processed by SPSS 24.0

From the table above, it can be seen the following values:
Constant (a) = 7.666
Organizational Communication (X1) = 0.425
Organizational Culture (X2) = 0.377
From the table above, the multiple regression equation can be arranged as follows:

$$Y = 7{,}666 + 0{,}425\ X_1 + 0{,}377\ X_2$$

Based on the table above, it can be concluded that the multiple linear regression equation is as follows: Y = 7,666 +0,425 X1 + 0,377 X2. In interpreting the results of the multiple linear regression equation for each of the values stated above, in this case, it can be explained that the constant (α) value is 7.666, with the understanding that if there is no added value to Organizational Communication and Organizational Culture, the employee performance value is equal to constant value 7,666. On the other hand, there is an addition to the communication and organizational culture will increase.

H. Hypothesis Testing

Partial Significance Test (t-test)The t statistic test is used to test whether the independent variable (X) individually has a relationship with the variable (Y), the basis for decision making for the t table value is.

Table 7. Partial Significance Test (t-test)

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.666	2.190		3.501	.000
	x1	.425	.077	.569	5.431	.000
	x2	.377	.108	.364	3.473	.001
a. Dependent Variable: y						

Source: data processed by SPSS 24.0

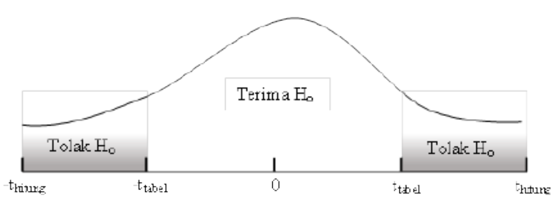
For criteria, the t-test was carried out at a constant level (α) = 5% in two directions, with a value of n = 55 – 2 = 53 is 2.005. Based on the table above, it can be concluded that the hypotension test of each independent variable on the dependent variable is as follows:

1. The Effect of Organizational Communication on Employee Performance

The t-test is used to determine whether individual Employee Communication has a significant relationship or not to employee performance from IBM SPSS statistical data processing version 24.0 so the t-test results can be obtained as follows:
a. T-count = 5.431
b. T-table = 2.005

From the decision-making criteria:
Ho is accepted if -2.005 t-count 2.005
Ha is accepted if t-count 2.005 and t-count -2.005
For criteria, the t-test was carried out at a constant level (α) = 5% in two directions, with a value of n = 55 – 2 = 53 is 2.005. Based on the table above, it can be concluded that the hypotension test of each independent variable on the dependent variable is as follows:

Based on the individual test results, the influence of Organizational Communication and Organizational Culture on Employee Performance obtained a t-count value of 5.431 > t-table 2.005 and has a significant number of 0.000 <0.05. Based on the decision-making criteria, it can be concluded that Ha is accepted (Ho is rejected), this shows that there is a significant positive effect between Organizational Communication on Employee Performance at PT. Ramayana Insurance, Tbk Jakarta.



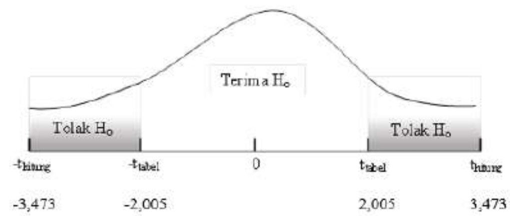
Hypothesis Testing Results (t-test)

2. The Effect of Work Discipline on Employee Performance

The t-test is used to determine whether individual work discipline has a significant relationship or not to employee performance from IBM SPSS statistical data processing version 24.0 so the t-test results can be obtained as follows:
a. T-count = 3.473
b. T-table = 2.005

From the decision-making criteria:
Ho is accepted if -2.005 t-count 2.005
Ha is accepted if t-count 2.005 and t-count -2.005

Based on the results of individual testing of the Influence of Organizational Culture on employee performance, the t-count value is 3.473 > t-table 2.005 and has a significant number of 0.01 <0.05. Based on the decision-making criteria, it can be concluded that ha is accepted (Ho is rejected), this shows that there is a significant positive effect between Organizational Culture on Employee Performance at PT. Ramayana Insurance, Tbk Jakarta.



Hypothesis Testing Results (t-test)

Based on the results of the study, it can be concluded that job satisfaction and perceptions of organizational support in the Ministry of Industry of the Republic of Indonesia are classified as good, this is supported by research results which show that partially or simultaneously job satisfaction and perceptions of organizational support have a positive and significant effect on employee work ethic. The first suggestion is the need to conduct research in more diverse organizations, one form of research that needs to be done next is to make comparisons to government institutions, private sector, state-owned enterprises, or in non-profit organizations such as NGOs. Other variables that might be interesting to examine include: compensation, organizational climate, organizational culture, work motivation, leadership style, personality, psychological contract so that it can reveal many discourses with a wider perspective. Further researchers can also use different data analysis techniques and increase the number of samples used so that they can enrich the research results.

a. Simultaneous Test (F Test)

The F statistic test (simultaneous) was conducted to determine whether the independent variables (independent) together had a significant effect or not on the dependent variable (dependent). The condition is that if the probability is sig < 0.05 then Ho is accepted.

Where

$$\boxed{Fn = \frac{\frac{R^2}{k}}{\frac{(1-R^2)}{(n-k-1)}}}$$

Fn = Significant Level

R2 = Multiple correlation coefficient
K = number of independent variables
N =Number of sample members

Table 8. Simultaneous Test (f-Test)

ANOVA[a]						
Model		Sum Of Squares	df	Mean Square	F	Sig.
	Regression	566.293	2	283.145	92.867	.000[b]
	Residual	158.544	52	3.046		
	Total	724.836	54			
a. Dependent Variable: y						
b. Predictors: (Constant), x2, x1						

Source: data processed by SPSS 24.0

From the results of processing using IBM SPSS Statistics Version 24.0, the following results can be obtained:
1. F count = 92.867
2. F table = 3.18

Test criteria:
Reject Ho if F-count < 3.18 or F-count > -3.18
Accept Ha if F-count > 3.18 or F-count < 3.18

Based on the results of the F-count test in the table above, the calculated F value is 92.867 while the F table value based on dk = n-k-1 = 52 with a significant level of 5% is 3.18. So F-count 92.867 > F table 3.18 then seen with the results of a significant probability value of 0.000 <0.05 then Ha is accepted and (Ho is rejected). From the results of the SPSS calculation above, it shows that there is a simultaneous significant effect of work motivation and work discipline on the performance of PT. Ramayana Insurance, Tbk Jakarta.

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I. Determinant Coefficient (D)

The coefficient of determination is used to measure the close relationship between the dependent variable and the independent variable. The greater the value of the correlation coefficient, the closer the relationship and vice versa. The following is the determination table:

Table 9. Determinant Coefficient

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.884a	.780	.773	1.74611	1.929
a. Predictors: (Constant), x2, x1					
b. Dependent Variable: y					

Source: data processed by SPSS 24.0

This figure identifies that employee performance (dependent variable) as well as explained by Organizational Communication and Organizational Culture (independent variable) is 87.0%, while the remaining 13.0% is explained by factors not examined in this study.

D =R2 x 100%
=0,781 x 100%
=87,1%

This figure identifies that employee performance (dependent variable) as well as explained by Organizational Communication and Organizational Culture (independent variable) is 87.0%, while the remaining 13.0% is explained by other factors not examined.

5. CONCLUSION

From the analysis that has been discussed previously, the following conclusions can be drawn. Partially Organizational Communication (X1) has a positive effect on Employee Performance (Y). this is evidenced from the results of the t-test with t-count of 5.431 while t-table = 2.005 and has a significant number of 0.000 <0.05 Ho is rejected. This shows that partially Organizational Communication has a positive and significant effect on Employee Performance at PT. Ramayana Insurance, Tbk Jakarta. Organizational Culture (X2) has a positive and significant effect on Employee Performance (Y). this is evidenced by the results of the t-test t=count of 3.473 while t-table = 2.005 and has a significant number of 0.001 <0.05 Ho is rejected. This shows that partially Oranisai Culture has a positive and significant effect on Employee Performance at PT. Ramayana Insurance, Tbk Jakarta. Simultaneously obtained a value of 92.868> 3.18 with sig 0.000 <0.05 indicating Ho is rejected and Ha is accepted. This shows simultaneously that there is a positive and significant influence jointly between Organizational Communication (X1) and Organizational Culture (X2) on Employee Performance (Y).

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The effectiveness of government public relation in Covid-19 era

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ABSTRACT

The main goal of this study is to discover public opinion on public policy in the year after COVID-19 and how the public relations effort that was successful was achieved by the government. Using Drone Emprit Academic's publicly available data, this research analyzes the public sentiment using naive bayes. This study based on 3,609 tweets of the term “kebijakan publik” showed that the majority of public opinion is unfavorable, and accounts in the civil sector are the most active. The government's positive news may be overshadowed by other sources, making it a problem. The government should work with the public relations department to craft a strategy to raise the volume of social media use and to counteract bad news with good news.

Keywords: Naïve Bayes, Public Policy, COVID-19, Sentiment Analysis, Government Public Relation

1. INTRODUCTION

COVID-19 pandemic could decrease not only the physical health of society but also cause mental illness. Montano & Acebes (2020) argue that the mental health consequences of pandemic stress are severe. The COVID-19 pandemic may increase the prevalence of common mental health issues, including sadness and anxiety. In addition, Taylor (2021) said that fear of SARSCoV2 infection and fear of coming into contact with contaminated objects or surfaces are among the five components of the syndrome, along with fear of socio-economic impacts of the pandemic, fear of foreigners, compulsive checking, and reassurance-seeking, and pandemic-related traumatic stress syndrome. Moreover, Taylor et al. (2020) show that studies and clinical observations have shown that during a pandemic, many people will show signs of stress or anxiety, which could include feelings of fear regarding contracting a disease, of making contact with potentially contaminated surfaces, or of those who are foreign and might be carrying the infection (e.g., disease-related xenophobia) (e.g., nightmares, intrusive thoughts).

Based on those reasons, the role of government has risen since the government is one of the parts of society that could decrease society’s stress. So that, the government should show the community that they have made public policies to handle the problem of COVID-19. Portela et al. (2020) has shown that personal data, especially sensitive data, has been a significant tool in public policies that deal with the pandemic. However, Ayuningtyas et al. (2021) said that policymakers must grapple with competing interests as they develop and execute public policy related to COVID-19. Negotiated, debated, and created inside a black box that disregards openness and other governance norms, thereby ensuring public policy goes unnoticed. Because of this, the public policy contains the viewpoint of policymakers, which may clash with the constitutional-based interests of the people and frequently contradicts them. Institutions that execute conflicting policies emerged during this period, which led to chaotic and disorganized organizations. This unclear policy position is almost certainly going to result in counter-productive behaviors, attitudes, and actions among individuals.

For those reasons, the government should have a good public relations unit that could increase the government's trust. Lee & Li (2021) argue that during the early stages of COVID-19, when information is increased by state governments and health institutions (such as the Centers for Disease Control and Prevention), the results of an online survey of American citizens show that people trust their state governments and health institutes, which increases their perceived risks, behavioral control, and subjective norms. In addition, several of the tools to make a good public relation are the website, blog, and social media. Hong (2013) argues that the ability of the government to answer citizens' questions and supply the public with information is often considered as a means of promoting democratic ideals and public trust in government.

2. METHOD

2.1. Overview

This research uses the data from Twitter which is crawled by an application built by Fahmi (2018), namely Drone Emprit Academic (DEA). The keywords used for crawling the data is "Kebijakan Publik"

2.2. Gathering Data

The conversation gathered by DEA is from 26 May 2021 to 14 August 2021. DEA uses the Application Program Interface of Twitter to get the data.

2.3. Data Analysis

This research follows data analysis done by (Rahmanti et al., 2021). Public opinion of “Kebijakan Publik” was investigated by looking at all processed tweets (including mentions, retweets, and replies). A DEA engine found the public attention by analyzing Twitter's word frequency and mood and determined that the primary emotions were positive, negative, or neutral. A DEA-sensing algorithm was developed using a machine learning method, and then probabilistic classifiers were used to interpret the results (Fahmi, 2017). The following classifier will identify if the classification approach will be utilizing Naïve Bayes (Adaptive Multiplicative Model) or Maximum Entropy (Laagu & Setyo Arifin, 2020). Although, the DEA classifiers' performance evaluation indicates that Naïve Bayes has a 90.26% accuracy. A visual map of Twitter conversations was also created using social network analysis.

3. RESULT

This research collected 3,609 mentions during the period. The most mentions were created on 16 June 2021 and 17 June 2021, as seen in figure 1.

Figure 1: Mentions by date

On 16 June 2021 and 17 June 2021, most of the mentions said negatively about public policy, as seen in figure 2 and figure 3 below.

Figure 2: Example of negative mention 1

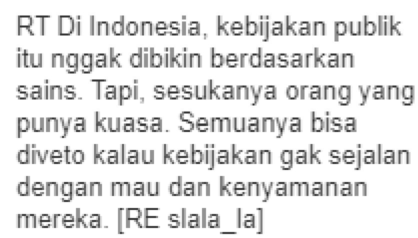
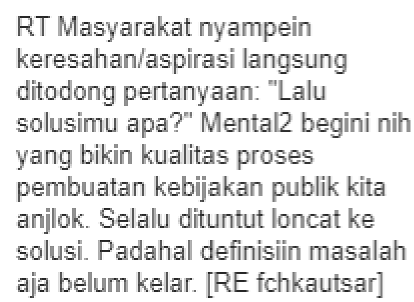
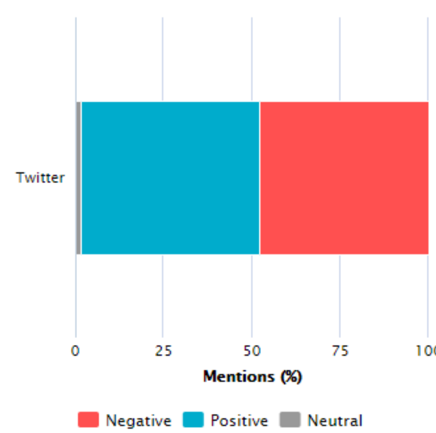

RT Di Indonesia, kebijakan publik itu nggak dibikin berdasarkan sains. Tapi, sesukanya orang yang punya kuasa. Semuanya bisa diveto kalau kebijakan gak sejalan dengan mau dan kenyamanan mereka. [RE slala_la]

Figure 3: Example of negative mention 2


RT Masyarakat nyampein keresahan/aspirasi langsung ditodong pertanyaan: "Lalu solusimu apa?" Mental2 begini nih yang bikin kualitas proses pembuatan kebijakan publik kita anjlok. Selalu dituntut loncat ke solusi. Padahal definisiin masalah aja belum kelar. [RE fchkautsar]

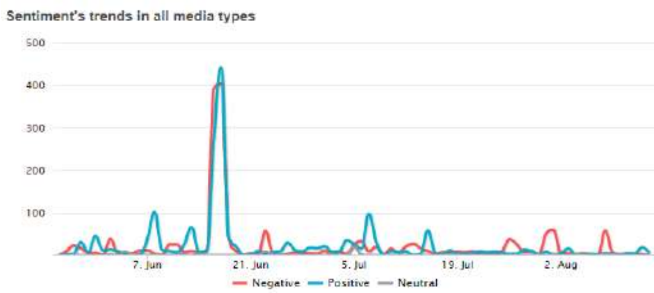
From 24 May 2021 to 14 August 2021, public sentiment about public policy is slightly balanced, as seen in figure 4 below.

Figure 4: Public Sentiment



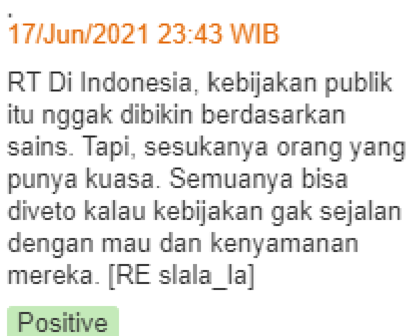
However, in the sentiment analysis per date, we see that on 16 June 2021 and 17 June 2021, the sentiment was the balance between positive and negative, as seen in figure 5

Figure 5: Sentiment Trends



Nevertheless, in the detail of positive mention on 16 June 2021 and 17 June 2021, many mentions with negative tones grouped in positive sentiment as seen in figure 6.

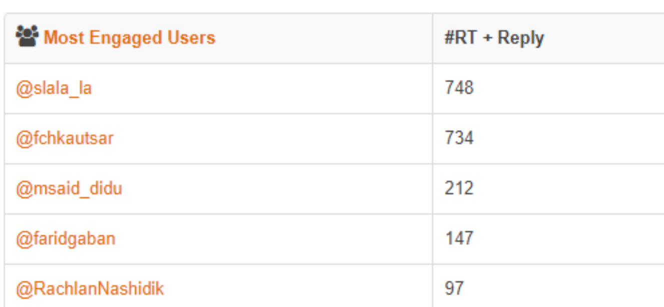
Figure 6: False positive sentiment



Therefore, it could be concluded that the negative sentiments were understated, and the genuine negative sentiment could be more than reported.

Then, the top five most engaged users are non-government accounts, as seen in figure 7.

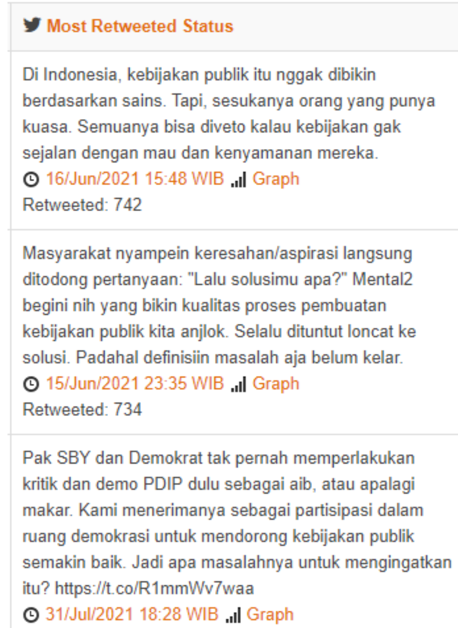
Figure 7: Top five most engaged users



Most Engaged Users	#RT + Reply
@slala_la	748
@fchkautsar	734
@msaid_didu	212
@faridgaban	147
@RachlanNashidik	97

Furthermore, when we see the most retweeted status, most of them have negative tones, as seen in figure 8.

Figure 8: Most retweeted status



Most Retweeted Status

Di Indonesia, kebijakan publik itu nggak dibikin berdasarkan sains. Tapi, sesukanya orang yang punya kuasa. Semuanya bisa diveto kalau kebijakan gak sejalan dengan mau dan kenyamanan mereka.
16/Jun/2021 15:48 WIB Graph
Retweeted: 742

Masyarakat nyampein keresahan/aspirasi langsung ditodong pertanyaan: "Lalu solusimu apa?" Mental2 begini nih yang bikin kualitas proses pembuatan kebijakan publik kita anjlok. Selalu dituntut loncat ke solusi. Padahal definisiin masalah aja belum kelar.
15/Jun/2021 23:35 WIB Graph
Retweeted: 734

Pak SBY dan Demokrat tak pernah memperlakukan kritik dan demo PDIP dulu sebagai aib, atau apalagi makar. Kami menerimanya sebagai partisipasi dalam ruang demokrasi untuk mendorong kebijakan publik semakin baik. Jadi apa masalahnya untuk mengingatkan itu? https://t.co/R1mmWv7waa
31/Jul/2021 18:28 WIB Graph

Therefore, we could conclude that the society's sentiment of public policy is primarily negative

4. DISCUSSION

Based on the result above, we could see that the public's sentiment about public policy in the COVID-19 era is mostly negative. It is similar to several studies, such as Pristiyono et al. (2021), who found that most of public's sentiment about the vaccine is negative. Because the public was concerned that the vaccination was not safe, negative opinions about the vaccine emerged in that time period. So, in this pandemic era, the public's sentiment about something that the government does is primarily negative. It is a role of government public relations since the public relations unit should increase the positive tone in social media. It is essential to succeed government's programs, such as vaccination, social safety net, and so on.

In addition, if we see in the top five most engaged status. All of them are created by the non-governmental account. It could be a problem since the positive news created by the government could be covered by other accounts. So, most of the tweets seen by society are negative. For this problem, the public relations unit of government should make a strategy to be more active in social media and cover terrible news and opinion with good news and opinion. So, the trust in the government could be increased significantly.

5. CONCLUSION

The purpose of this research is to find the public sentiment about public policy in the COVID-19 era and how the successful of public relation campaign is done by the government. This study uses the data from Drone Emprit Academic using the naïve bayes method to analyze the public sentiment. Based on 3,609 mentions with the keyword “kebijakan publik”, this research found that most public sentiment is negative and the most engaged accounts are non-governmental accounts. Because other sources may outshine the good news generated by the government, it may be an issue. In this case, the government's public relations department should develop a plan to increase the frequency of social media activity and combat negative news with positive news.

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