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Analisis Persyaratan Pengungkapan Laporan Keuangan Konsolidasian Berdasarkan PSAK 4 (Revisi 2009) Pada PT. Bank Mandiri (Persero) Tbk (Perusahaan yang Terdaftar Di PT Busra Efek Indonesia) (*Andi Rustam*), Analisis Efektivitas Pengawasan Keuangan Daerah Pada Inspektorat Kabupaten Luwu (*Ahmad Firman*), Kompetensi Anggota Legislatif Dalam Melaksanakan Fungsi Legislasi Di Dewan Perwakilan Rakyat Daerah Kabupaten Luwu Utara (*Amri*), Analisis Faktor-Faktor Yang Berpengaruh Terhadap Kepuasan Kerja Karyawan Pada Bagian Produksi PT. Semen Tonasa Di Kabupaten Pangkep (*Arfandy Dirsar*), Analisis Rasio Likuiditas Pada PT. PLN (Persero) Wilayah VIII Makassar (*Astuty Hasti*), Pengaruh Lingkungan Kerja, Komitmen Dan Disiplin Terhadap Kinerja Karyawan Pada PT. Bank Mandiri Cabang Sulawesi Di Makassar (*Dahlan Thaha*), Pengaruh *Time Budget Pressure*, Risiko Audit Dan Materialitas Keputusan Auditor Terhadap Perilaku *Premature Sign Off* Pada KAP Di Makassar (*Irawati. HM*), *Leaders Characteristic at Bank Perkreditan Rakyat (BPR) In South Sulawesi And The Effect On Employee's Satisfaction, Motivation And Performance* (*Syamsuddin and Andi Jam'an*), Analisis Pengelolaan Retribusi Pasar Pa'baeng-Baeng Dalam Upaya Peningkatan Pendapatan Asli Daerah Kota Makassar (*Supriati*), Analisis Profitabilitas Pada Briton Internasional English School Di Kota Palopo (*Nurjannah*), Analisis Efisiensi Penggunaan Modal Kerja Pada Depot Air Minum Taqua Kecamatan Sabbang Kabupaten Luwu Utara (*Rafiqah Asaff*), Kajian Teoritis Budaya Organisasi Hubungannya Dengan Kepuasan Kerja Pegawai (*Suharto Siregar*), Analisis Pengaruh Return On Equity, Debt To Equity Ratio, Current Ratio, Dan Net Profit Margin Terhadap Return Saham Pada Sektor Barang Konsumsi Di Bursa Efek Jakarta (*Andi Meriam*), Pengaruh Pendapatan Asli Daerah Dan Dana Alokasi Umum Terhadap Belanja Daerah Di Indonesia (*Mashudi Gani*), Sistem Pengelolaan Keuangan Daerah Dalam Pelaksanaan Otonomi Daerah. Suatu Studi Pada Bagian Keuangan Kota Palu (*Sitti Ulfah*)

Syamsuddin



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## LEADERS CHARACTERISTIC AT BANK PERKREDITAN RAKYAT (BPR) IN SOUTH SULAWESI AND THE EFFECT ON EMPLOYEE'S SATISFACTION, MOTIVATION AND PERFORMANCE

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### Abstract

Then objectives this research was to know the leaders characteristics consisting of personal characteristics, individual competence, leadership behavior and communication ability at BPR in South Sulawesi and its effect on satisfaction, motivation and employees performance. This research is quantitative research. The population of the research was permanent employees at the Bank Perkreditan Rakyat (BPR) in South Sulawesi. The sample of BPR are BPR Dana Niaga Mandiri, BPR Handayani, BPR Kotamadya UP and BPRS Niaga Madani. The number of samples employees was 220 selected by random sampling. The model of analysis was structural equation modeling (SEM). The results of the research indicate that the positif and significant effect are the effect of leadership behavior on work satisfaction, communication ability on work satisfaction, leadership behavior on work motivation, work satisfaction on work motivation, work satisfaction on employees performance and work motivation on employees performance. The not significant effect are the effect of personal characteristic on work satisfaction, individual competition on work satisfaction, personal characteristic on work motivation, individual competence on work motivation and communication ability on work motivation.

Key words: Leaders characteristics, satisfaction, motivation and performance.

### INTRODUCTION

Human resources in changing organizational management should have capacity and enough competence to produce high performance (Johnson, 1993). The company supported by practice of appropriate human resources management with the support of organizational managerial functions will make the management of the

company able to arrange strategies and effective policy to compete in business world (Dutton and Jackson, 1997).

Employees performance is very important and strategic for each organization to compete in a more competitive world business. Therefore, human resources performance is a key factor in the success of organization. To produce high employees performance is not easy because it is multi-

dimension (Bartel, 2002). Leaders who direct and control the employee in BPR that leadership holds a strategic position in order to effect employees to achieve company goals. There are several characteristics of leaders such as personal characteristics, individual competence, leadership behavior and communication ability.

Bank Perkreditan Rakyat (BPR) as one of the financial institutions has a very tight competition so that it needs employees who have motivation and good performance to draw the consumer's attention. Therefore, factors effecting employees satisfaction, motivation, and performance are worth studying. There are several characteristics of leaders such as personal characteristics, individual competence, leadership behavior and communication ability.

Leadership can effect the job satisfaction is supported by a group of researchers from Ohio University in the United States (in Yuki, 2005), Donna M. Smith, (1996), Tondok, Marselius Sampe and Andanka, Rita (2004), Hamidifar (2009), Moh. Shanaq Ali (2010).

The theory expressed by Kanono (2004, 93) Danim (2004, 18), Yuki (2005), Wahjosumidjo (1994), shows that the leadership effect on work motivation. Further research Syamsuddin (2011a) and Mehta et al (2003) showed that the leadership effect on work motivation.

Theory which suggests that the leadership has positive effect on the performance which the theory proposed by Simamora (2005), Robbins (2003), Segian (1997), Wahyuddin and Djumino (2008), Yuki

(2005), Wahjosumidjo (1994). Subsequently the results of research shows that the leadership has positive effect on individual performance which Syamsuddin (2011), Syamsuddin, (2011b), Andiyanto (2011), Regina Aditya Reza (2010), Muhammad Natsir (2012).

Herzberg in Gibson, et al, (2000), satisfaction and motivation are interrelated. Satisfaction can lead to motivation and motivation lead to satisfaction. Job satisfaction can effect the performance of managers supported by Syamsuddin (2011), Kossen (1993), Bachn (2007), Sally Sledge et al (2008), Yuxia Zhu, Jianmin Feng (2010), Moh. Shahab Ali (2010), Mahmood, Sobia (2011).

The theory shows that the effect on the performance of individual motivation among theory advanced by Simamora (2005), Kae Chung and Megginson in Gomes (2002, 177). Furthermore, the results of studies showing that the effect on the performance of individual motivation research including Ali K Al Khalifa (2002), Mehta et al (2003) and Syamsuddin (2011a).

Based on the above description, then objectives this research was to know the leaders characteristics consisting of personal characteristics, individual competence, leadership behavior and communication ability at BPR in South Sulawesi and its effect on satisfaction, motivation and employees performance.

Based on the theory and the results of previous research, it was made a research conceptual framework as in the picture below

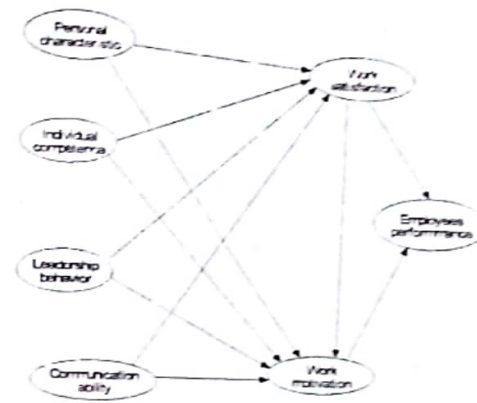


Figure 1. Conceptual framework research

Based on the above description the research hypothesis that leaders characteristic consisting of personal characteristics, individual competence, leadership behavior and communication ability at BPR has been good and effect on satisfaction, motivation and performance of employees

#### RESEARCH METHOD

This research is quantitative research. The population of the research was permanent employees at the Bank Perkreditan Rakyat (BPR) in South Sulawesi. The sample of BPR are BPR Dana Niaga Mandi, BPR Handayani, BPR Kotamadya UP and BPRS Niaga Madani. The number of samples employees was 220 selected by random sampling.

The main instrument in collecting the data was questionnaire using Likert scale. The research variables were personal characteristic, individual competence, leadership behavior, leader communication

ability, employees work satisfaction and motivation, and performance

The operational definitions of the variables are as follows:

1. Personal characteristic (X1) is the leader basic characteristics shown in daily life.
2. Individual competence (X2) is ability, skill, and knowledge of the leader in doing his task and responsibility
3. Leadership behavior (X3) is behavior of a leader in recognizing and understanding what the subordinate wants and helps them to carry out the task well.
4. Communication ability (X4) is the leader's ability to interact with employees and customers
5. Work satisfaction (Y1) is satisfaction obtained by the employees in their work.



6. Work motivation (Y2) is motivation from within the employees themselves to do their work.
7. Performance (Y3) is the result or employees' working achievement according to their task and responsibility.

The data obtained from respondents through questionnaire were analyzed by using Structural Equation Modeling (SEM). The analysis comprises test of validity and reliability, goodness of fit test, and effect between variables.

**RESULTS AND DISCUSSION**

The loading factor and significance of the correlation between variables can be seen in the following figure 2.

After obtaining the appropriate overall model, the effect between variables was analyzed. The analysis used a critical value ratio (CR) and probability (P) at regression weights. Based on distribution t table (Syamsuddin, 2011b), the critical value at the level of significance 10% was 1,65, critical value at the level of significance 5% was 1,96 and the critical value at the level of significance 1% was 2,576. The correlation between variables was significant if the CR value  $\geq 1,95$  or  $P \leq 0,10$  at the level of significance 10% whereas the effect (negative or positive) was based on loading factor value ( $\lambda$ ) at standardized regression weights. The results of analysis can be seen in the following table:

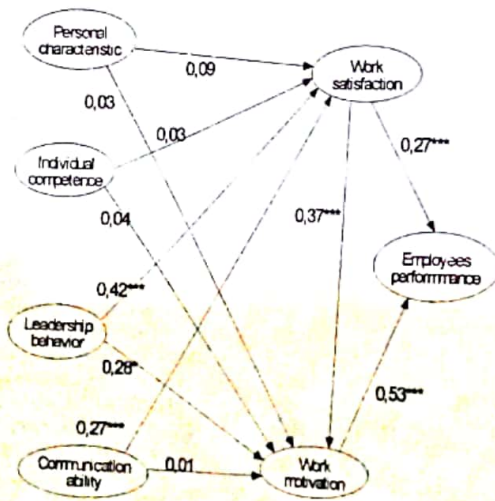


Figure 2. Model, loading factor and significant effect of personal characteristic, individual competence, leadership behavior and communication ability on employee's work satisfaction, work motivation and performance

Table 1. Correlation between variables

Number	Independent Variables	Dependent Variables	$\lambda$	CR	P
1	Personal characteristic	Work satisfaction	0,09	1,007	0,314
2	Individual competence	Work satisfaction	0,03	0,237	0,813
3	Leadership behavior	Work satisfaction	0,42***	2,978	0,002
4	Communication ability	Work satisfaction	0,27***	2,929	0,003
5	Personal characteristic	Work motivation	0,03	0,199	0,842
6	Individual competence	Work motivation	0,04	0,239	0,811
7	Leadership behavior	Work motivation	0,28*	1,649	0,099
8	Communication ability	Work motivation	0,01	0,082	0,935
9	Work satisfaction	Work motivation	0,37***	3,138	0,002
10	Work satisfaction	Employee performance	0,27***	2,693	0,007
11	Work motivation	Employee performance	0,35***	4,405	0,000

Remark:

\*Significant at the level of significance 10% (but insignificant at the level of significance 5%)

\*\*\*Significant at the level of significance 1%

Table 1 shows that from 11 independent variables, 6 variables have a significant effect on dependent variable and 5 variables have no significant effect on dependent variable. The significant effects are:

1. The effect of leadership behavior on work satisfaction
2. The effect of communication ability on work satisfaction
3. The effect of leadership behavior on work motivation
4. The effect of work satisfaction on work motivation
5. The effect of work satisfaction on employees performance
6. The effect of work motivation on employees performance

Whereas the not significant effects are:

1. The effect of personal characteristic on work satisfaction
2. The effect of individual competition on work satisfaction
3. The effect of personal characteristic on work motivation

4. The effect of individual competence on work motivation
5. The effect of communication ability on work motivation

Based on the explanation above and its relation to research hypotheses at the level of significance 10%, the results of hypothesis testing are as follows:

1. Hypothesis stating that leader personal characteristic has an effect on work satisfaction and work motivation is refused.
2. Hypothesis stating that leader competence has an effect on work satisfaction and work motivation is refused.
3. Hypothesis stating that leadership behavior has an effect on work satisfaction and work motivation is accepted. This is supported by Syamsuddin's research (Syamsuddin, 2006: 163)
4. Hypothesis stating that leader communication ability has an effect on

- work satisfaction is accepted. This is supported by Syamsuddin's research (Syamsuddin, 2006: 183) but the effect on work motivation is refused.
- Hypothesis stating that work satisfaction has an effect on work motivation and employee's performance is accepted. This is supported by Bachn's research (Bachn, 2007)
  - Hypothesis stating that work motivation has an effect on employee's performance is accepted. This is supported by Bachn's research (Bachn, 2007).

The analysis of direct and indirect effects and total effect between variables from the model can be compared to evaluate the effect of each variable directly to another variable is the coefficient of all coefficient lines with the arrow, whereas the indirect effect is the effect through variable and total effect is the effect of various correlations that is direct effect plus indirect effect (Ferdinand, 2002).

- Direct Effect (Standardized Direct Effects)**  
The extent of direct effect between variables can be seen in the following table 2.
- Indirect Effect (Standardized Indirect Effects)**  
The extent of indirect effect between variables can be seen in the following table 3.

Table 2. The extent of direct effect

Standardized Direct Effects - Estimates

	KK	KI	KP	SK	KJ	MK	KN
KJ	0.271	0.030	0.089	0.425	0.000	0.000	0.000
MK	0.010	0.041	0.025	0.283	0.370	0.000	0.000
KN	0.000	0.000	0.000	0.000	0.268	0.527	0.000

Remarks:  
 KP = personal characteristic  
 KI = individual competence  
 SK = leadership behavior  
 KK = communication ability  
 KJ = work satisfaction  
 MK = work motivation  
 KN = employee's performance

Table 3  
The extent of indirect effect

	KK	KI	KP	SK	KJ	MK	KN
KJ	0.000	0.000	0.000	0.000	0.000	0.000	0.000
MK	0.100	0.011	0.033	0.157	0.000	0.000	0.000
KN	0.131	0.035	0.054	0.346	0.195	0.000	0.000

Table 4  
The extent of total effect

	KK	KI	KP	SK	KJ	MK	KN
KJ	0.271	0.030	0.089	0.425	0.000	0.000	0.000
MK	0.111	0.052	0.058	0.440	0.370	0.000	0.000
KN	0.131	0.035	0.054	0.346	0.463	0.527	0.000

- Total Effect (Standardized Total Effects)**  
The extent of total effect between variables can be seen in the following table:

The total value of the effect shows that:

- Of the four variables, the dominant variable effecting work satisfaction is leadership behavior 0,425 followed by communication ability 0,271, personal characteristic 0,089 and individual competence 0,030.
- Of the five variables, the most dominant variable effecting work motivation is leadership behavior 0,440, followed by work satisfaction 0,370, communication ability 0,111, personal characteristic 0,058 and individual competence 0,052.
- Of the six variables, the most dominant variable effecting performance is work motivation 0,527, followed by work satisfaction 0,463, leadership behavior 0,346, communication ability 0,131, personal characteristic 0,054 and individual competence 0,035.

In which:  
 X1 = personal characteristic  
 X2 = individual competence  
 X3 = leadership behavior  
 X4 = communication ability  
 Y1 = work satisfaction  
 Y2 = work motivation  
 Y3 = employee's performance

Based on table 6 above, by using equation (1) the mathematic model of total effect of exogenous variables obtained to endogenous variables as in the following equation:  
 $Y1 = 0,09X1 + 0,03X2 + 0,43X3 + 0,27X4$  (2)  
 $Y2 = 0,06X1 + 0,05X2 + 0,44X3 + 0,11X4$   
 $Y3 = 0,05X1 + 0,04X2 + 0,35X3 + 0,13X4$   
 Noting that if non-standardized model is used the equation obtained is:  
 $Y1 = 1,67 + 0,11X1 + 0,03X2 + 0,45X3 + 0,25X4$  (3)  
 $Y2 = 0,68 + 0,03X1 + 0,25X3 + 0,01X4 + 0,11Y1$   
 $Y3 = 0,58 + 0,15Y1 + 0,35Y2$

The extent of squared multiple correlation value known in statistics as  $R^2$  is as follows:

- The first equation is  $Y1 = 0,09X1 + 0,03X2 + 0,42X3 + 0,27X4$  has squared multiple correlation value 0,57. This indicates that 57% of the work satisfaction value is determined by the values of personal characteristic, individual competence, leadership behavior, and communication ability. The rest 43% is determined by other variables.

Based on table 4, the mathematic model in the form of structural equation modeling (SEM), the direct effect of independent variables on dependent variable can be seen in the following equation:  
 $Y1 = 0,09X1 + 0,03X2 + 0,42X3 + 0,27X4$  ... (1)  
 $Y2 = 0,03X1 + 0,04X2 + 0,28X3 + 0,01X4 + 0,37Y1$   
 $Y3 = 0,27Y1 + 0,53Y2$



2. The second equation is  $Y_2 = 0,03X_1 + 0,04X_2 + 0,28X_3 + 0,01X_4 + 0,37Y_1$  has squared multiple correlation value 0,45. This indicates that 45% of work satisfaction value is determined by the values of personal characteristic, individual competence, leadership behavior, communication ability, and work satisfaction. The rest 55% is determined by other variables.

3. The third equation is  $Y_3 = 0,27Y_1 + 0,53Y_2$  has squared multiple correlation value 0,53. This indicates that 53% of the value of employee's performance is determined by the values of work satisfaction and work motivation. The rest 47% is determined by other variables.

#### CONCLUSIONS AND SUGGESTIONS

Based on the results of the research, the conclusions are the positive and significant effect are the effect of leadership behavior on work satisfaction, communication ability on work satisfaction, leadership behavior on work motivation, work satisfaction on work motivation, work satisfaction on employees

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performance and work motivation on employees performance. The not significant effect are the effect of personal characteristic on work satisfaction, individual competition on work satisfaction, personal characteristic on work motivation, individual competence on work motivation and communication ability on work motivation.

In order to improve the employee's satisfaction, motivation, and performance, the suggestions to the management of Bank Perkreditan Rakyat (BPR) are as follows:

1. Keep good relationship with subordinates by appreciating them and are open to critique from them by paying attention to their aspiration.
2. Have a great will to achieve the goal of the company by socializing the regulation and policy to the subordinates and provide them with counseling, motivation, and directives to be discipline in carrying out their task.
3. Have an ability to communicate well and provide clear explanation to other people in a polite manner

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## ANALISIS PENGELOLAAN RETRIBUSI PASAR PA'BAENG-BAENG DALAM UPAYA PENINGKATAN PENDAPATAN ASLI DAERAH KOTA MAKASSAR

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Abstrak

Penelitian bertujuan untuk menganalisis pengelolaan retribusi pasar Pa'baeng-baeng dalam upaya peningkatan PAD Kota Makassar. Peningkatan retribusi pasar pada unit pasar pa.baeng-baeng di kota Makassar masih kurang optimal karena rencana yang disusun tidak didasarkan atas pertimbangan potensi dan keadaan pasar serta data akurat tentang perkembangan pasar. Anggaran yang dibebankan pemerintah daerah keunit pasar pa'baeng-baeng dapat direalisasikan dan dianggap efektif karena adanya kesadaran dan para pedagang membayarkan kewajibannya untuk mendapatkan hak pakainya sehingga dapat meningkatkan PAD yang maksimal. Anggaran yang dibebankan pemerintah daerah keunit pasar pa'baeng-baeng tidak dapat direalisasikan oleh aparat pelaksana karena target yang ditetapkan terlalu tinggi dan kurangnya kerja sama yang baik serta kurangnya motivasi kerja para karyawan. Pelaksanaan pemungutan retribusi pasar diunit pasar pa'baeng-baeng kota Makassar mampu meningkatkan PAD kota Makassar melalui peningkatan retribusi karena adanya kesadaran para pedagang untuk memenuhi kewajibannya serta adanya pengawasan atasan langsung serta pengawasan masyarakat / social yang bekerja dengan baik.

### PENDAHULUAN

Penganalisaan terhadap sesuatu menyertai sejumlah tahap kegiatan dan berbagai unsur yang perlu dipersiapkan dan diuji untuk mencapai suatu keputusan. Sehingga ketetapan informasi yang diperlukan tergantung pada tujuan yang ingin dicapai. Tujuan Analisis adalah untuk melakukan perhitungan dan pilihan yang tepat dalam rangka usaha pelaksanaan retribusi agar dapat tercapai target yang ditetapkan. Maksud diadakan Analisis, untuk mengetahui penyebab penyimpangan. Penyebab ini yang menjadi dasar perbaikan dimasa yang akan datang atau menjadi dasar dalam penilaian prestasi sumber daya masyarakat dalam operasionalnya

Pada umumnya disadari bahwa dalam menentukan pilihan yang sifatnya strategic bukan hal yang mudah, maka sebelum pilihan ditetukan pada satu alternative tertentu perlu terlebih dahulu diadakan analisis dengan tujuan menyetarakan setiap peluang yang diperkirakan timbul dan layak untuk dipertimbangkan. Dalam mekanisme penerapan anggaran konsep Management by Objective (MBO) maka salah satu teknis yang diterapkan adalah analisis variance (penyimpangan). Analisis ini dilakukan dengan cara membandingkan antara anggaran dan realisasi. Perbedaan antara angka anggaran dengan realisasi disebut variance. Jika standart anggaran itu sudah benar/akurat, maka realisasi diusahakan = 0 atau sedikit