

Analysis of The Quality Management Information Systems and Work Environment on Performance in Islamic Perspective

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ABSTRACT

Employee performance in an organization can be influenced by several factors, one of which is management information systems and the work environment. The method used in this study is the Structural Equation Modeling (SEM) Partial Least Square (PLS), based on variance so that the analysis of two factor conditions cannot be determined and the conditions in which the solution cannot be accepted. This type of research uses purposive sampling technique, namely by using primary data from the results of filling out the questionnaire, which analyzes SEM where the data used does not have to have a normal multivariate distribution. Measurements made with the Outner Model and Inner Model. results Based on the research, the results of research on employees of the Production Division at PT. Megah Megalon Industries shows that the study of the Management Information System variable (X1) and the Work Environment variable (X2) with their indicators affects the Employee Performance variable (Y) with the indicators significantly.

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INTRODUCTION

The business world at this time is required to create good employee performance, in order to develop the company. So that companies must be able to improve the quality of management information systems and the performance of their employees. The performance of employees in an organization can be influenced by various factors, for example, the work environment, salary, the quality of the management information system, motivation, organizational culture, work discipline and also leadership (Gaspersz, 2005).

Of these factors, to improve employee performance, one of them is the quality of the management information system. Management information system is one of the five CBIS (Computer Based Information System). Which has the aim of meeting the general information needs to all managers within the company and in the organizational subunits of the company (Sudirman et al., 2020). Managers and information specialists can create a program designed to turn the negative impacts that arise into positive outcomes. The management information system suggests that the executive wants the computer to be available for all problems within the company (Ridwan et al., 2021). When the management information system is in place and functions as desired, the management information system can help managers and other users both inside and outside the company in identifying problems and understanding problems.

Megah Megalon Industries (Megalon) has become a Pioneer and market leader, a leading brand for high quality interlining in Indonesia and abroad. Megalon was founded in October 1980 at a time when the consumption of garment interlining in Indonesia was almost entirely imported. Almost a year after its establishment, Megalon began to meet the important need for non-woven interlining in the local market and replaced this imported product. Within a decade, Megalon has become the largest producer of woven and non-woven interlining in Indonesia, serving both domestic and foreign markets.

Megalon attributes its success among others to a strong work ethic, a highly skilled and experienced workforce, and a steady commitment to product quality and service excellence. Today, with fully expanded modern production facilities, a vast and extensive customer base, and the prospect of Indonesia's economic revival imminent, Megalon is ready for the next phase of growth in the coming new millennium

In the Islamic Perspective Performance is a means of carrying out activities in social life, which is used as a benchmark for a person's assessment (Septianingsih, 2017).

In Islam work is an obligation for every human being, as in the Quran Surah At Taubah verse 105;

وَقُلْ أَعْمَلُوا بِسَيَرَى اللَّهِ عَمَلَكُمْ وَرَسُولُهُ وَالْمُؤْمِنُونَ وَسَتُرَدُّوكَ إِلَى
عَالِمِ الْغَيْبِ وَالشَّهَادَةِ فَيُنشَرُ مَا كُنتُمْ تَعْمَلُونَ ﴿١٠٥﴾

Which means, "Work ye, and Allah and his Messenger and the believer shall see your work, and ye shall be returned to Allah who knows the good and the real, and then tell you what you have done."

Whereas in the hadith narrated from Ibn Umar raduallahu 'anhu, as follows;

اعْمَلْ لِدُنْيَاكَ كَأَنَّكَ تَعِيشُ أَبَدًا. وَاعْمَلْ لِآخِرَتِكَ كَأَنَّكَ تَمُوتُ غَدًا

It means: "Work for your world as if you would live forever. And work for your hereafter as if you would die tomorrow".

From the above verse it can be concluded, when man performs the work well and earnestly, then indeed the result of the work will return to man himself, Verily God who knows the good and the real.

This is reinforced by the Historical Hadith of Imam Thabrani in Mu'jam Ausath which means "Verily Allah likes it if you do charity, work or do work with Itqan (directed, clear and earnest).

According to (Gaol, 2008) Information System Management is a system that exists in an organization as an alternative in carrying out management configuration process actions by combining human and machine systems. Meanwhile, according to Dr. Joseph M. Juran in (Reynaldo & Darmastuti, 2015) states that the quality of the management information system is a collection of activities related to quality.

Meanwhile, according to Gordon B. Davis in the book Management Information Systems Conceptual Foundations, Structure, and Development, defines a management information system as a human and machine system that is integrated, to present information to support the functions of operations, management, and decision making in an organization. The system uses computer hardware and software; manual procedure; models for analysis, planning, control and decision making; and a database (Davis & Olson, 1984).

So a management information system is a system that processes data into information that is used to achieve organizational / company goals. While the quality of the management information system is the quality in the system that processes data into information .

In this Islamic Effectiveness of The Quality of Management Information System, in accordance with the hadith of Imam Thabrani's History in Mu'jam Ausath which means "Indeed, Allah likes it if you do charity, work or do work with Itqan (directed, clear and earnest). In accordance with management theory, namely in carrying out the work, it must be carried out properly planned and programmatically in accordance with predetermined procedures.

According to (Priansa et al., 2011), in general, the work environment consists of a physical work environment and a psychic work environment. According to (Sofyan, 2013)

The work environment is everything around the employee that can influence in carrying out and completing the tasks assigned to him in an area. So that work environment research is more directed at how employees get a sense of security, comfort, peace, satisfaction in completing work in their workspace.

According to (Sedarmayanti & Rahadian, 2018) an employee is able to carry out his activities well, so that an optimal result is achieved, if supported by an appropriate working environment condition. An environmental condition is said to be good or appropriate if humans can carry out their activities optimally, healthily, safely, and comfortably. From the definition above, it can be concluded, the work environment is a safe and comfortable environmental condition where employees can carry out their obligations properly so that they can achieve optimal results. In the Islamic Perspective of the work environment, which is conducive to the construction of the Prophet Muhammad SAW, namely with his compassionate attitude towards others (Hasibuan, 2021).

This is reinforced in the Qur'an Surah Al-Imran;159, which means " It is because of the Mercy of Allah that kamu acts meekly towards them. If you're being tough again, they're going to be rude, of course they're distancing themselves from your surroundings. Therefore forgive them. Beg forgiveness for them and have deliberations with them in that matter. Then when you have made up your mind, then be devoted to God. Indeed, God likes those who are devoted to Him. From the above paragraph, it can be concluded that a conducive environment for a company can be built with the attitude of workers who are meek, care for each other and cooperate well, fluid but still agile in work.

Employee performance is needed so that the quality of service to customers remains high in accordance with company expectations (Indrawati, 2013). So that the Company is able to develop the competence of its employees. The success of this performance, will be determined from the employee evaluation process and performance appraisal carried out in the company (Kumala, 2020).

Meanwhile, according to (Muizu et al., 2019), Performance is an achievement achieved by employees based on established standards and measures. From the explanation above, we can conclude that employee performance is employee achievements achieved based on assessments and evaluations of existing standards in the company.

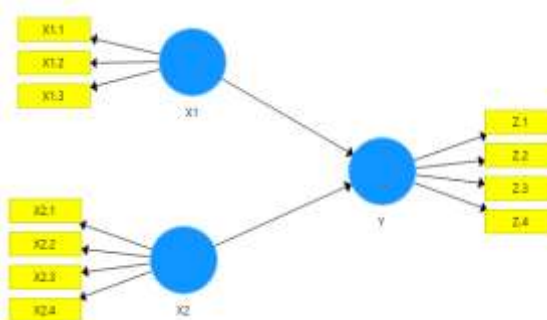
METHOD

This type of research uses the purposive sampling technique, namely by using primary data from the results of filling out the questionnaire. The results of this questionnaire were calculated using SEM analysis where the data used did not have to be normally distributed multivariantly. Measurements made with Outer Model and Inner Model.

RESULTS AND DISCUSSION

1. Inner Model

Measurements made with indicators on the latent variables of Information System Quality can be obtained in the following model:

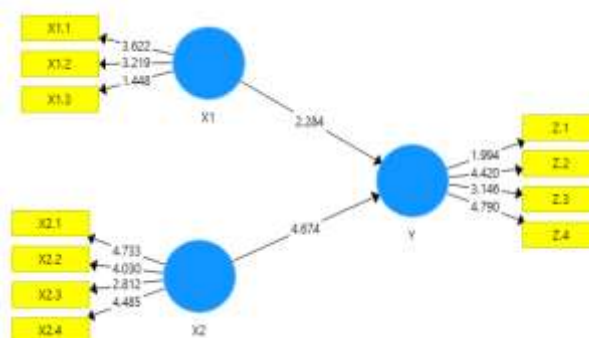


Picture 1 Designing Research Models

Source: Processed primary data output, 2022.

2. Outer Model

The following are the results of the convergent validity test calculation using the Smart PLS program:



Picture 2 Output Loading Factor Modeling

Source: Processed primary data output, 2022.

In the Convergent Validity Test, if a colleration has an accepted loading factor value of greater than 0.5, the condition of the AVE value of each construct > 0.5 (Ghozali, 2008). From the output results in figure 2, it shows that the loading factor gives a value above the recommended value of 0.5. So that the indicators used in this study have met convergent validity.

Discrimination Validity Test

The indicator can be said to be valid if the average variance extracted (AVE) of the average variance extracted must be higher than the correlation involving the latent variable (Kock & Lynn, 2012).

Table 1 Output Cross Loading

	Quality Management Information System	Quality Management Information System	Performance
1.1	0,999	0,998	0,998
1.2	0,998	0,998	0,998
1.3	0,998	0,997	0,997
2.1	0,998	0,998	0,998
2.2	0,998	0,999	0,998
2.3	0,997	0,999	0,998
2.4	0,998	0,999	0,998
.1	0,998	0,998	0,999
.2	0,998	0,999	0,999
.3	0,998	0,998	0,999
.4	0,998	0,998	0,999

Source: Processed primary data output, 2022.

Reliability Test

The latent variable is said to have good reliability if the composite reliability value > 0.7 and the value of Cronbach's alpha > 0.7 (Narimawati et al., 2020).

Table 2 Latent Variable Reliability Test Results

	Cronbach's Alpha	Composite Reliability	Keterangan
1	0,999	0,999	Reliabel
2	0,999	0,999	Reliabel
	0,999	1,000	Reliabel

Source: Processed primary data output, 2022.

Table 2 shows that all latent variables measured in this study have greater values of Cronbach's Alpha and Composite Reliability compared to 0.7 so it can be said that all latent variables are very reliable.

3. Structural Model Evaluation (*Inner Model*)

R-Square Testing

The output for the R-Square value using the smartPLS 3.0 computer program is obtained:

Table 3. Output R-Square

	R square	R Square Adjusted
	0,999	0,999

Source: Processed primary data output, 2022.

The R-Square test is used to measure the influence of independent latent variables on dependent variables, Table 3 shows the R-Square value of this study is 0.999 which means it has a value greater than 0.67. Then it can be said that the formed modeling is categorized as a good model.

Signification Test

The SEM model on this PLS Significance test has the aim of knowing whether there is an influence of exogenous variables on endogenous variables. Testing this hypothesis was carried out using smartPLS 3.0 so that the relationship of the influence of bootstrapping exogenous variables on endogenous variables was obtained as follows:

Table 4. Output R²

	Original Sampl...	Sample Mean (...)	Standard Devia...	T Statistics (O...	P Values
X1 -> Y	0.361	0.302	0.148	2.443	0.015
X2 -> Y	0.639	0.597	0.123	5.201	0.000

Source: Processed data output, 2022.

Before hypothesis testing, it was known that the value of the T-table value for the confidence level was 95% (α by 5%). Hypothesis testing for each of the latent variable relationships is shown as follows:

- Hypothesis Testing of Management Information System Quality Variables (X1) against Employee Performance Variables (Y)

$$H_0 \quad X_1 \rightarrow Y$$

$$H_1 \quad X_1 \rightarrow Y$$

Based on the output results of Table 4 statistics for management Information System Quality Variables (X1) to employee Performance Variables (Y) of 2,443 > T-table (1,671). The original sample estimate value showed a positive value of 0.361 which showed that the direction of the relationship between the Management Information System Quality Variable (X1) and the Employee Performance Variable (Y) was positive. Thus H1 on the study was accepted. That is, in

this study the latent variables of Management Information System Quality (X1) with its indicators affect the latent variables of Employee Performance Process (Y) with its indicators significantly.

- b. Hypothesis Testing of Individual Difference Variables (X2) against Consumer Decision Process Variables (Y)

$$H_0 X_2 \rightarrow Y$$

$$H_1 X_2 \rightarrow Y$$

Based on the results of data processing output in Statistics for the Work Environment variable (X2) against the Employee Performance variable (Y) of $5,201 > T\text{-table} (1,671)$. The original sample estimate value shows a positive value of 0.639 which shows that the direction of the Work Environment (X2) relationship with the Employee Performance variable (Y) is positive. Thus H1 on the study was accepted. That is, in this study the latent variable Work Environment (X2) with its indicators affects the latent variable Employee Performance (Y) with its indicators significantly.

CONCLUSION

The results of research on employees of the Production Division at PT. Megah Megalon Industries shows that this study is a Management Information System variable (X1) and a Work Environment variable (X2) with its indicators affecting the Employee Performance variable (Y) with its indicators significantly.

Based on the results of data processing output in Statistics for the Work Environment variable (X2) against the Employee Performance variable (Y) of $5,201 > T\text{-table} (1,671)$. The original sample estimate value shows a positive value of 0.639 which shows that the direction of the Work Environment (X2) relationship with the Employee Performance variable (Y) is positive. Thus H1 on the study was accepted. That is, in this study the latent variable Work Environment (X2) with its indicators affects the latent variable Employee Performance (Y) with its indicators significantly.

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Determinant Factors of Intention to Pay Zakat, Infaq and Shadaqah in Dompot Peduli Umat Daarut Tauhid

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ABSTRACT

Zakat, infaq and shadaqoh are economic instruments that will be more useful if channeled through amil zakat institutions. With the programs offered, DPU-DT distributes ZIS funds in the form of empowerment which includes a productive economy, educational scholarships, and free health which are managed systematically, intensively, and continuously. The large number of existing LAZs requires zakat amil to be able to formulate strategies to attract muzakki to channel ZIS funds to them. This study aims to determine what factors influence muzakki's interest in distributing Zakat, infaq and shadaqoh of DPU-DT. The research method used is descriptive quantitative analysis with factor analysis tools. Based on the seven variables, namely: trust, service, program, transparency of funds, office location, network, and professionalism of the institution, then developed into 20 questions that have conformity with the seven variables. Factor analysis was used to test 20 variables based on the similarity of the analyzed variables. The test results of 20 variables that pass and are eligible to be processed to the next stage are that only 13 variables met the criteria to be processed and resulted in 4 dominant factors influencing the interest of muzakki in distributing ZIS to DPU-DT.

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INTRODUCTION

Awareness of the implementation of zakat among Muslims is still not followed by an adequate level of understanding about this one worship, especially when compared to other obligatory worship such as prayer and fasting. The lack of understanding of the types of assets that are obligatory on zakat and the payment mechanism guided by Islamic sharia causes the implementation of zakat worship to be highly dependent on each individual. This in turn affects the development of zakat institutions, which should play an important role in cultivating collective zakat worship so that the implementation of this treasure worship becomes more effective and efficient (Baga, 1997).

Property zakat, including professional zakat and corporate zakat, if paid properly, is a potential source of considerable funds for Muslims. The problem is the low understanding of the majority of Muslims about zakat and the lack of awareness of professionals, entrepreneurs, and Muslims in general to issue zakat on professional income, companies, and other income in accordance with Islamic religious guidelines and rules (Ridwan et al., 2021). The awareness to issue zakat, infaq, and sadakah must be accompanied by professional and managerial abilities in managing each of the people's assets. So that Muslims can rise from adversity in various fields, especially in the economic field, reliable, professional, and ready-to-use human resources must be prepared. All zakat management institutions or bodies need to be reorganized in accordance with the demands of the progress of the needs of Muslims (Adachi, 2018).

Therefore, zakat, infaq, and sadakah institutions need to be managed professionally and on target for the interests and welfare of Muslims. Zakat, infaq, and sadakah institutions should function as bodies that think about and plan the development of the economic life of Muslims. Therefore, zakat, infaq, and sadakah institutions need to be revitalized into professional organizations so that they can become the foundation of the economic future of Muslims (Nabi et al., 2019).

Zakat is the name for a certain number of assets that have reached certain conditions that are required by Allah to be issued and given to those who are entitled to receive it with certain conditions. Zakat is intended as a payment, namely the fulfillment of the obligatory rights contained in the property. Zakat is also intended as a certain part of property and which is obligated by Allah to be given to the poor (Al-Zuhayly, 2018).

Infaq in terms of spending part of the property for an interest ordered by Allah Subhanahu wa Ta'ala, such as donating property to meet family needs. Infaq is often used by the Qur'an and Hadith for several things. First, to show the assets that must be issued, namely zakat. Infaq in this sense means obligatory zakat. Second, to show assets that must be issued other than zakat, such as the obligation of a husband to provide a living for his wife and children. The word infaq here turns into a living or nafaqah. Third, To show assets that are recommended to be issued, but not to the degree of obligation, such as giving money to the poor, donating to the construction of mosques or helping people who are affected by disasters. Issuing property for the purposes mentioned above is also known as infaq. Usually this infaq is related to material gifts. (Alin et al., 2018) Sadaqa can also be interpreted by issuing wealth that is not obligatory in the way of Allah. But sometimes it is interpreted as non-material assistance, or non-material physical worship, such as helping others with their energy and mind, teaching knowledge, glorifying, dhikr, even having sexual relations, also called alms (Fattah et al., 2022).

Interest in general can be interpreted as a sense of interest shown by individuals to an object, both objects in the form of living and non-living objects. Interest is also the tendency of a person's soul to something, usually accompanied by feelings of pleasure. Interest does not arise suddenly but arises as a result of participation, experience and habits. Public distrust or lack of trust in the amil zakat institution makes some people prefer to pay zakat directly to mustahiq zakat rather than

to zakat institutions. Therefore, the management of zakat by an amil zakat institution that is more professional, trustworthy and transparent will be able to foster the enthusiasm of the community to distribute their zakat through the institution .

Several previous studies have been conducted regarding the factors that influence muzakki to pay zakat. The theory used in previous research is about the habits of consumers. Previous studies have shown that the activity of collecting zakat funds is influenced by several specific factors. The level of income can affect the obedience of a muzakki to pay zakat, if the income obtained is more and more income, then a Muslim has a tendency to be more obedient in paying zakat. (Amilahaq & Ghoniyah, 2019)

One of Islam's greatest important teachings is zakat. Zakat is a word derived from the Arabic language. Zakat is a masdar of "zaka," which means "clean, increase, grow or develop, blessing, and praise. In this clean conception, zakat is practised with the goal of purifying oneself of stinginess. Miserliness is considered impure because it tarnishes the Muslim brotherhood. As a result, stinginess will stifle the growth and development of the Islamic sense of community. The zakat will also clean up the property that Allah SWT has entrusted to the wealthy from other people's parts or rights. (Al-Fatih, 2020)

Zakat is done with the objective of purging oneself of stinginess in this clean notion. Because it tarnishes the Muslim brotherhood, miserliness is regarded as unclean. As a result, stinginess will strangle the Islamic community's growth and development. The zakat will also cleanse the property that Allah SWT has committed to the affluent from the parts or rights of other people. The wealth of a Muslim who has reached his nisab and haul from the results of trading, farming, livestock, gold and silver, the results of work, profession, investment, and so on is obligated to pay zakat if he has reached his nisab and haul from the results of work, profession, investment, and so on. (Husain et al., 2019)

The potential for zakat in Indonesia at that time was Rp. 19.3 trillion consisting of Rp. 5.1 trillion and Rp. 14.2 trillion from zakat, waqf, infaq and shadaqoh instruments. A third of the amount of funds comes from zakat fitrah Rp. 6.2 trillion, and the rest from zakat assets of Rp. 13.1 trillion. This survey includes 1,500 respondents in 11 provinces, 200 mosques, 50 Government BAZs (BAZDA) and 50 private ZIS institutions (LAZ) using probability sampling and interviews as well as public opinion and organizational opinion. (Septianingsih, 2017).

The occurrence of the muzakki phenomenon which gives zakat funds directly to those who are entitled to it or submits it to the administrators of nearby mosques, indicates the role of zakat management organizations is not optimal, because in this multi-complex era, it demands efficiency and ease of reaching everything. Ideally, muzakki who are busy with daily activities, especially in big cities, will leave their ZIS at the zakat management institution (BAZ/LAZ).

The performance of zakat institutions is not yet optimal so that muzakki distribute more ZIS by direct giving. There is an increase in the percentage of muzakki each year, not accompanied by the percentage of the number of muzakki in amil zakat institutions. Like a company that produces bottled water, there is a lot of competition nowadays, some of which are aqua, club, aguarius, clear mq, etc. Before consumers choose one of them, consumers will first look for advantages and differences with other similar goods. There will be a lot of things that will influence consumers in making decisions. Likewise, the increase and decrease in the percentage of muzakki will be greatly influenced by the factors that influence it. Therefore, the author wants to conduct research on several factors that influence muzakki's interest in tithing, infaq, and shodaqah at one LAZ, namely Dompot Peduli Ummat Daarut Tauhid (Sofyan, 2013).

METHOD

This type of research is field research, namely direct observation of the object under study in order to obtain relevant data. The method used in this research is a quantitative descriptive approach. Descriptive method, this method aims to describe the nature of something that is taking place at the time the research is conducted and examines the causes of a particular symptom. Descriptive method aims to describe the characteristics of a situation at a certain time, so planning is needed so that the description is really easy to cover all problems in each phase. In this study, what the author describes is muzakki's interest in fulfilling ZIS at the DPU DT.

The population in this study were muzakki who had and are still distributing ZIS to the DPU DT totaling 3,275 people. In this study, the technique used for sampling is random sampling (probability sampling), which is a sample selection method in which each member of the population has the same opportunity to be selected as a member of the sample. The sample used in this study amounted to 100 people.

RESULTS AND DISCUSSION

1. Factor Analysis

Factor analysis reduces 20 variables to fewer and names them as factors. The process of summarizing these variables will be grouped according to the similarity of characteristics through the processes in the factor analysis in the SPSS program. the first step is to test the instrument to test the validity of the variables using the KMO and Barlett'test, the results are seen from the number on the symbol "a" equal to or more than 0.5 to 1. selected earlier, then perform a factor rotation process to group the factors into one factor. After being grouped into each factor, then the results of the grouping are explained. Finally, factor naming is naming the collected factors based on similarities.

2. Factor Analysis Phase

This study involved 100 respondents. Each respondent was given a list of questionnaires containing questions about respondents' opinions on the variables that influence muzakki's distribution of ZIS to DPU-DT. Respondents answered the question by marking (√) on the five alternative answers available, then the researcher measured it in the form of numbers as follows:

a. Doing Extraction

In the Total Variance Explained table there are 13 variables that are included in the factor analysis based on Principal Component Analysis. Based on the results of the analysis, it shows that the results of the reduction of thirteen (13) variables are five (4) factors, which are indicated by the total Eigenvalues of more than 1 (one), with a total factor loading of 68.997%:

<i>Component</i>	<i>Extraction Sums of Squared Loadings</i>		
	<i>Total</i>	<i>% of Variance</i>	<i>Cumulative %</i>
1	4,261	32,625	32,625
2	2,091	16,087	48,713
3	1,471	11,313	60,026
4	1,166	8,971	68,997

b. Processing Factor Rotation

Factor rotation is used to clarify the significance of the factors that have been formed. There are 13 variables included in the factor analysis. The results of the analysis showed 4 factors from the reduction of 13 variables as optimal results. The variance of the four factors is cumulatively obtained as follows: the first factor variance 32.626%, the second factor variance 16.087%, the third factor variance 11.313%, the fourth factor variance 8.971%.

The total of the four factors is 68.997% of the variability of the original 13 variables. All of the four formed factors have eigenvalues above one (1) and if one factor is added to five (5), then the eigenvalues are below one (1), so the addition of factors is stopped. From the results of this analysis, it means that the grouping of factors is a maximum of four (4) factors.

Rotated Component Matrix ^a				
	Component			
	1	2	3	4
V1	,825	,041	,034	,124
V2	,840	-,151	,189	,022
V3	,848	,196	-,008	,053
V4	,148	,122	-,024	,794
V5	,794	,225	,278	,055
V6	,782	,064	,318	,050
V7	,025	-,070	,206	,833
V10	,219	,062	,709	,069
V11	,116	,835	,001	,175
V12	,076	,849	,052	-,163
V13	,047	,861	,179	,081
V16	,030	,098	,522	,281
V18	,200	,049	,788	-,080
Extraction Method: Principal Component Analysis.				
Rotation Method: Varimax with Kaiser Normalization.				
a. Rotation converged in 5 iterations.				

c. Result Interpretation

Interpretation is facilitated by recognizing or identifying variables with large loadings on the same factor. Each variable is interpreted based on highloading on the same factor and grouped in one factor alone. Each factor has a collection of highloading so that 4 factors were identified as being strongly correlated. The Rotated Component matrix shows the distribution of 13 selected variables into 4 groups of factors.

Factor group I there are 5 variables, namely: V1, V2, V3, V5, V6. These variables deserve to be included in factor I because they have the highest loading in factor I compared to other groups of factors. Factor I has the most number of variables compared to other factors. For example, the variable V1 deserves to be in factor I because it has a highloading of 0.816, this means that the correlation of variable V1 with factor I is the strongest. Similarly, the variables V2, V3, V5 and V6 have a strong correlation with factor I, namely

V2 (0.840), V3 (0.848), V5 (0.794), V6 (0.782). Variable V1 in factor I is loaded (0.816), in factor II (0.051), in factor III (0.024), in factor IV (0.114), so this variable is included in factor I because it has the highest loading.

Factor II group has 3 variables, namely V11, V12, V13. These variables deserve to be included in factor II because they have the highest loading in factor II compared to other factor groups. For example, the variable V11 deserves to be in factor II because it has a high loading of 0.835 in factor II, this means that the correlation of variable V11 with factor II is the strongest. Likewise with other variables that have the highest high loading in factor II. Factor group III has 3 variables, namely V10, V16, V18. This variable deserves to be included in factor III because it has the highest loading in factor III compared to other groups of factors. Variable V10 deserves to be in factor III because it has a high loading of 0.709 in factor III, this means that the correlation of variable V10 with factor III is the strongest.

Factor IV group contains 2 variables V4, and V7. These variables deserve to be included in factor IV because they have the highest loading in factor IV compared to other groups of factors. For example, the variable V4 deserves to be in factor IV because it has a high loading of 0.794 in factor IV, this means that the correlation of variable V4 with factor IV is the strongest. Likewise, variable V7 has a strong correlation with factor IV, namely (0.833), so that this variable is included in factor IV because it has the highest loading. Based on the analysis carried out, obtained 4 factors that influence muzakki's interest in paying ZIS at DPU-DT these four factors are the result of reduction of 13 variables that have passed the instrument test process to filter out eligible variables and variables that are not eligible to be tested. The four factors include: service factor, relationship factor, location factor, transparency factor.

CONCLUSION

After the author conducted research on muzakki DPU-DT then got the results that only 13 variables met the criteria to be processed and resulted in 4 dominant factors influencing the interest of muzakki in distributing ZIS to DPU-DT. These factors are Service Factors, Relationship Factors, Location Factors, Transparency Factors. the highest factor of the four factors above is the service factor with a total of 32.626%. In general, a high standard of service will result in high satisfaction and frequent repeat purchases. The word quality contains many definitions and meanings, different people will interpret it differently but from several definitions we can find that they have some similarities even though it is only the way they are conveyed. The relationship factor is one that influences muzakki to pay ZIS.

The four factors above collectively accounted for 68.997% of the factors that influence muzakki's interest in distributing ZIS to DPU-DT so that there are about 31.003% of other factors that influence muzakki's interest in distributing ZIS to DPU-DT. The fundraising strategy carried out by the DPU DT is quite good, it remains only to optimize the performance of the marketing sector so that it is even more aggressive in seeking funds, so that the funds obtained can be maximized. The service factor is one that influences muzakki's interest in paying ZIS to the DPU DT. Service is any action or activity that one party can offer to another, which is essentially intangible and does not result in the ownership of anything. Its production may or may not be linked to a single physical product. Service is the behavior of producers in order to meet the needs and desires of consumers in order to achieve customer satisfaction. Kotler also said that this behavior can occur during, before and after the transaction.

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The Effect of Company Profitability and Company Size on Audit Report Lag Islamic Finance Companies Listed in Indonesia Stock Exchange

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ABSTRACT

This study aims to evaluate and determine the effect of Profitability and Company Size on Audit Report Lag in Islamic Financial Companies listed on the Indonesia Stock Exchange from 2016 to 2020. This study uses secondary data and uses purposive sampling with predetermined criteria. The sample of this study uses 13 companies engaged in the Islamic Financial Institutional sub sector that have been listed on the Indonesia Stock Exchange for the period 2016 to 2020. The analytical technique used in this study uses multiple linear regression analysis and uses the Eviews version 9 application. The results of this study indicate that Profitability and Company Size have a significant and simultaneous effect on Audit Report Lag. With a coefficient of determination of 0.870044, this states that the independent variable explains the dependent variable 87%. And the remaining 13% is influenced by other independent variables outside of this study.

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INTRODUCTION

The rapid development of the business world in all countries, Indonesia is one of the countries that is also growing rapidly at this time. This progress is marked by almost all medium and large companies in Indonesia having gone public and going international, so this will have an impact on increasing audit requests in issuing efficient and effective annual financial reports. This is required for every company that has gone public in submitting its annual financial report which has been prepared in accordance with Financial Accounting Standards and has been audited by a public accountant registered with the Financial Services Authority.

The important thing for investors in assessing company performance and company management accountability is financial statements. According to PSAK 1, financial statements are to provide information about the company's financial position, performance, and cash flows that are useful for users in making economic decisions (Zamzami and Nubella D.S., 2016). The purpose of the annual financial report which shows the current condition of the company is the current condition of the company. The company can be judged as successful or not by looking at the financial reports published every year. If the company's annual financial statements show a positive value, then this can attract investors to invest in the company. In order for this objective to be met, the financial statements presented must be relevant, fair and supported by adequate disclosures.

Financial statements that meet the qualitative characteristics of financial statements are financial statements that can be understood, relevant, reliable, and can be compared. In order to be able to produce relevant annual financial reports, one of the most important aspects is timeliness (Widhiyari, 2016). In its presentation, financial statements are usually presented on an annual basis. The reduced benefit of solid financial statements is if the report is not presented in a timely manner. Financial statements are useful if they are presented accurately and on time when needed by users of financial statements or interested parties, but financial statements are no longer useful if they are not presented accurately and in a timely manner (Givoli, 2013).

One that measures timeliness in presenting financial reports is audit report lag (Lucyanda, 2013). The length of time in completing audit reports carried out by auditors can be seen from the time difference between the date of the financial statements and the date of the audit opinion in the financial statements is called audit delay (Subekti, 2014). A company that tends to maintain its corporate image with consistency and on time in submitting its annual financial reports. However, in presenting timely financial reports, there are several obstacles that can affect it, namely the company's internals, the internals of the public accounting firm, as well as outside the company's environment or public accountants. The financial statements which were closed as of December 31, could not be completed at that time, management still needed time to complete the financial statements until the submission of the report to the auditor for auditing (Azhari, 2014). At that time, it could take longer if there are constraints such as inadequate human resource capabilities or inadequate technology. Likewise, the obstacles faced by public accountants if the ability of human resources is limited.

Profitability is one of the causes of audit report lag. Profitability is the company's ability to earn profits during a certain period, so the higher the profitability of the company, the higher the company's ability to earn its company profits. "Profitability can be seen" on the "profit and loss" report of the company which shows the report on the company's performance results (Dyer and Mc Hugh, 1975). Profitable companies tend to be on time in submitting their annual financial statements. Meanwhile, according to research that has been conducted (Amani, 2016) shows the results that Company Size, Profitability, Audit Opinion, and Company Age have a significant effect on Audit Delay.

Profitability is one of the important tools in measuring the company's ability to earn a profit or profit. Investors and creditors need to know about the profitability of a company (Nofrita, 2013). Thus profitability in the company can also show the effectiveness of management in obtaining profits for the company. The company's profitability is said to be good if the company is able to realize its predetermined profit by using its assets and capital it has (Novianti, 2016). So we can conclude that profitability can be projected in the following year to see the company's ability to generate profits in the coming year.

Large companies tend to be seen by investors more, so the company will be under pressure to provide timely financial statement information to its users. Large companies that have a good reputation will be more consistent in completing their financial reports on time compared to small companies. One function that accelerates financial statements is the size of the company, the larger the company, the faster the company publishes audited financial statements. Because large companies have a good SPI (Internal Control System) and many sources of information so that it can reduce the error rate in preparing financial statements and make it easier for auditors to carry out audits on financial statements.

Company size is measured based on the size of a company by looking at the number of assets or total sales owned by the company. The size of the company can also affect the audit report lag of a company. The larger the size of a company, the more assets owned by the company, so that it will affect the number of audit samples that the auditor must examine. So there is a possibility that there will be an increase in the time period for completing the audit carried out by the auditor. As the results of research that has been done by Armansyah (2015) which shows that company size and auditor's opinion have a significant effect on audit delay, while the results of research conducted by Widyantari and Wirakusuma (2012) show that company size has no significant effect on audit report lag.

However, if the company's management runs well, large-scale companies can also complete the audit process more quickly. This is caused by several factors, namely the management of large-scale companies tend to be given intensive care to reduce audit report lag, because these companies are monitored closely by investors, government capital supervisors and others.

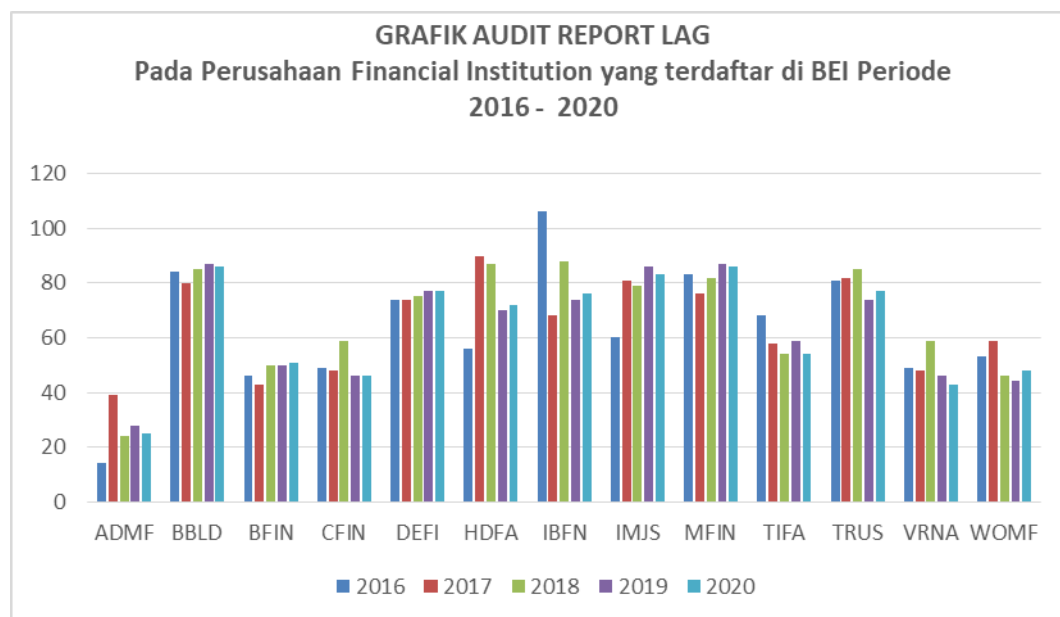


Figure 1. Graph of Audit Report Lag on the IDX Period 2016-2020

The data presented can be used as an indication of a very dynamic business phenomenon. In addition, from several study approaches or several researches that have been reviewed, it is shown that there is a research gap. Several research gaps are used as a background reference for the research to be carried out.

There have been many studies conducted to examine audit report lag. This research is a development of research that has been carried out by Armansyah (2015), Amani (2016), and Barjono and Hakim (2018). The object of research conducted by Armansyah (2015) and Amani (2016) are the property and real estate sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020. While the object of research conducted by Barjono and Hakim (2018) is a coal mining company listed on the Indonesia Stock Exchange (IDX) in 2016-2020. The researcher chose a financial institution company as the object of research to find out whether by using a different sample the results would be the same as the previous research. This study takes the title *The Effect of Profitability and Company Size on Audit Report Lag in Islamic Financial Companies listed on the Indonesia Stock Exchange*.

METHOD

The object of this research is Profitability (X1), Company Size (X2) and Audit Report Lag (Y). The location of this research is the Indonesia Stock Exchange. While the time of the study was carried out for 3 months, namely January 2022 to March 2022. The population that will be used in this study are Islamic Finance sector companies listed on the Indonesia Stock Exchange (IDX) during 2016 to 2020. There are 15 companies in the sub-sector. Financial Institutions (Financial Institutional) for the period 2016 to 2020. In this research, we will use purposive sampling, where the purposive sampling approach is a method of collecting samples with certain considerations or criteria..

In this study, the data used is secondary data from profitability and company size from financial statements which are accessed on the official website of the Indonesian Stock Exchange (IDX) which is published on IDX (Indonesian Stock Exchange) in the period 2016 to 2020. The method of data collection in this study uses documentation method. The documentation method is collecting data from existing documents, and can be in the form of annual financial reports that have been compiled and published. s Data ratios that will be used for the profitability variable which is projected by return on assets (ROA) and company size.

The method of analysis in this study is the technique of multiple linear analysis. Because multiple linear analysis can explain the effect between the independent variable and the dependent variable. The purpose of using multiple linear analysis in this study is to determine the effect of profitability and company size on audit report lag.

RESULTS AND DISCUSSION

1. Partial Regression Significance Test (t Test)

a. Effect of Profitability on Audit Report Lag (LAG)

Based on table 4.14 the prob value. on profitability (X1) of $0.00000 < 0.05$ with a value of - tcount $-11.59501 < -$ ttable of -1.81246 or t count $> t$ table ($11.59501 > 1.81246$). In the results above, H_0 is rejected and H_a is accepted and which shows profitability (X1) has a significant effect on audit report lag (Y).

b. Effect of Company Size on Audit Report Lag (LAG)

Based on table 4.14 the prob value. on the size of the company (X2) of $0.0000 < 0.05$ with a tcount of $8.823968 > t$ table of 1.99897 . In the above results, H_0 is rejected and H_a is accepted, which indicates that firm size (X2) has a significant effect on audit report lag (Y).

2. Multiple Regression Significance Test (f Test)

For the multiple regression significant test, it can be seen from the results of the significant test and the F-test. the results are shown in table 4.14 the value of $F_{count} = 23.91032 > F_{table} = 4.103$ with a significance value of $0.000 < 0.05$. Based on the results above, then H_a is accepted and H_0 is rejected, which shows the probability (X1) and company size (X2) have a significant effect simultaneously on audit report lag (Y).

3. Correlation Coefficient Test Results

The correlation test aims to test the relationship between two variables that can be seen with a significant level, if there is a relationship, it will look for how strong the relationship is (V. Wiratna Sujarweni, 2016:80). The strength of the relationship between the dependent variable and the independent variable can be seen with a significant level whose determination is as follows:

- a. If $\text{sig} > 0.05$ means that there is no relationship
- b. If $\text{sig} \leq 0.05$ means that there is a relationship

The correlation coefficient has a value between -1 to +1. The nature of the coefficient value is between plus (+) or minus (-). Meaning of correlation:

- a. Positive correlation (+) means that if the X1 variable increases, the X2 variable will also increase, and vice versa.
- b. Negative correlation (-) means that if the X1 variable decreases, the X2 variable will also increase, and vice versa. Keeratan korelasi dapat dikelompokkan sebagai berikut :
- a. 0.00 to 0.19 means the closeness of the correlation is very weak.
- b. 0.20 to 0.39 means that the correlation is weak.
- c. 0.40 to 0.59 means that the correlation is moderate.
- d. 0.60 to 0.79 means a strong correlation.
- e. 0.80 to 0.99 means that the correlation is very strong.

Tabel 1. Correlations

ROA	Size
1.000000	-0.034975
-0.034975	1.000000

The results of the correlation coefficient test (R) based on the calculation of eviws version 9 in table 4.15 above show a weak negative relationship between Profitability (ROA) and Company Size (SIZE) which is -0.034975 So that Profitability (ROA) and Company Size (SIZE) have a relationship Very Weak against audit report lag (Y) Because it is in the range of 0.00 to 0.19.

4. Coefficient of Determination Test Results

Based on table above, it states that the adjusted R-squared value is 0.870044, meaning that the magnitude of the coefficient of determination is 0.870044. This value indicates that the independent variable affects or explains the dependent variable, which is 87% and the remaining 13% is influenced by other independent variables outside this study.

5. Effect of Profitability (X1) on Audit Report Lag (LAG) (Y)

Based on the above test, it can be concluded that profitability has a significant effect on audit report lag. Where is the prob value. on profitability (X1) of $0.00000 < 0.05$. H_0 is rejected and H_a is accepted and which shows profitability (X1) has a significant effect on audit report lag (Y).

This is in accordance with the results of research conducted by Amani (2016), Nita Dwi Astuti (2017), Fauziah Althaf Amani (2016) and Ridwan Tri Isnaini (2016) stating that profitability has a significant effect on audit report lag.

6. Effect of Firm Size (X2) on Audit Report Lag (LAG) (Y).

Based on the above test, it is concluded that the size of the company has a significant effect on audit report lag. Where is the prob value. on the size of the company (X2) of $0.0000 < 0.05$ with a tcount of $8.823968 > t_{table}$ of 1.99897. In the results above, H_a is accepted and H_0 is rejected, which indicates that firm size (X2) has a significant effect on audit report lag (Y). This is in accordance with the results of research conducted by Pitaloka and Suzanl (2015) which states that company size has a significant effect on audit report lag.

7. Effect of Profitability (X1) and Company Size (X2) on Audit Report Lag (LAG) (Y).

Based on the above test where the value of $F_{count} = 23.91032 > F_{table} = 3.14$ and the significance value is $0.000 < 0.05$ significant level, which means that profitability (X1) and company size (X2) simultaneously (together) have a significant effect on audit report lag (Y). The value of the coefficient of determination is 0.870044, which states that the independent variable affects or explains the dependent variable, which is 87% and the remaining 13% is influenced by other independent variables outside this research.

CONCLUSION

Based on the results of the analysis and discussion conducted, it can be concluded that Profitability S has a significant effect on audit report lag in Institutional Financial companies listed on the Indonesia Stock Exchange for the period 2016 to 2020. This is supported by $t_{count} > t_{table}$ so that H_0 is rejected and H_a is accepted, which means that shows that profitability (X1) has a significant effect on audit report lag (Y).

Company size has a significant effect on audit report lag in Institutional Financial companies listed on the Indonesia Stock Exchange for the period 2016 to 2020. This is in accordance with the results of this study where H_a is accepted and H_0 is rejected, which indicates that company size (X2) has a significant effect on auditing. report lag (Y). Profitability and Company Size have a significant effect simultaneously (simultaneously) on Audit Report Lag in Institutional Financial companies listed on the Indonesia Stock Exchange for the period 2016 to 2020.

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The Effect of Work Environment and Work Discipline on Employees Performance at Cijantung Office

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ABSTRACT

This study used a questionnaire as the research instrument and the sampling technique in this study used a saturated sampling technique with 32 respondents. Data was collected using multiple linear regression analysis with hypothesis testing. From the results of the study, it is known that the Work Environment and Work Discipline contribute 44.3% to the increase in Employee Performance while the remaining 55.7% is contributed by variables other than Work Environment and Work Discipline. The test results show that partially the work environment has a positive and significant effect on employee performance, partially work discipline has a positive and significant effect on employee performance, and simultaneously work environment and work discipline have a positive and significant effect on employee performance.

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INTRODUCTION

Government agencies are organizations that have a duty to provide quality public services to the community, and of course need to be supported by existing resources. One of the important resources for an organization to achieve success is Human Resources. Human Resources is knowledge about how to manage Human Resources in terms of planning, organizing, implementing, controlling, and employee performance to achieve organizational goals. Therefore, human resources are an important factor that must be managed and developed to improve the performance of quality employees.

Performance is the work process of an employee whose results can be used to determine whether the work that has been done by an employee is in accordance with what is desired by an organization or not in accordance with the tasks assigned by an organization. Performance appraisal is a process of measuring the work done by employees and comparing it with the desired work operational standards to find out to what extent the skills have been achieved by employees. a restless work environment can affect the performance of a cold guard if the work environment causes a headache to become ineffective dalpalt annoys a failure to work so that the performance of a failure can decrease.

Performance is an important part for agencies such as an employee who has the ability, knowledge and expertise in their performance because performance is very considered to achieve the vision and mission that has been set. The existence of employees cannot be underestimated against the running of the agency, because its very important role for the success of an agency cannot be separated from support through the quality of work provided.

According to Law No. 5 of 2014 concerning the State Civil Apparatus, it is a profession as a Civil Servant who works in government agencies. Civil Servants are Indonesian citizens who meet certain requirements, are appointed as ASN employees on a permanent basis by staffing officers to occupy government positions. Each agency also has civil servants (PNS) and other supporting employees who are members of state institutions, as civil servants are obliged to provide fair services to the community based on adherence to Pancasila and the 1945 Constitution.

It can be seen in the following graph, which is a graph of the attendance percentage of Cijantung sub-district employees using finger print.

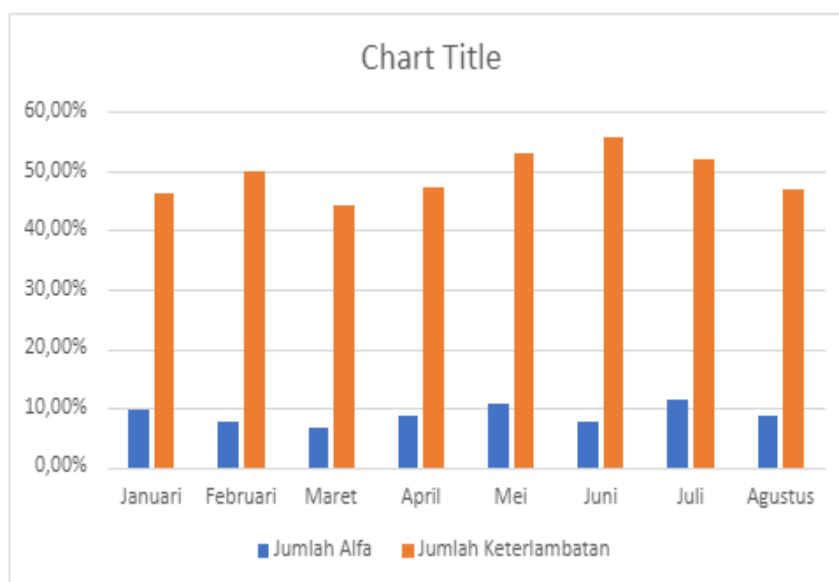


Figure 1. Percentage of Employee Attendance in Cijantung Village, 2021

Based on the tables and graphs above, it can be seen that there are still some employees who lack a sense of responsibility in their work and lack of employee awareness about the importance of discipline towards time. In addition, there are other violations, such as employees leaving the office during working hours, and leaving early before working hours are over, so that the work provided is not optimal.

Cijantung Village must be able to find out the factors that can reduce employee performance at work, because employees are a very important part in improving a government agency. To optimize performance, agencies must provide opportunities for human resources to play an active role in generating enthusiasm to improve employee performance. Therefore, Kelurahan Cijantung needs to understand the factors that can reduce performance because it is important for the progress of government agencies, one of which is the work environment.

Based on the results of observations that have been made by researchers in the work environment in Cijantung Village, it still requires improvement, namely the neatness in the room is still not optimal because there are still piles of untidy documents on the desk even though they have a cupboard to put documents in the room. The impact of environmental problems Working in the Cijantung Village can cause employee discomfort while working, and make the room look messy. Therefore, Cijantung Village must provide an order folder so that the documents on the table look neat.

The work environment is everything that is around employees both physically and non-physically that affects the tasks given and a conducive work environment will encourage employee morale, because a work environment that has good and comfortable facilities for employees can increase the enthusiasm to carry out work. tasks that have been given, on the contrary if a bad work environment can reduce the morale of employee performance. A good leader pays attention to the conditions of the work environment and creates a working environment that is in accordance with the needs of his employees.

Employees must be able to carry out their work in accordance with the accepted position, and be able to adapt to the environment and colleagues. Therefore, to improve performance, it does not only require skills and the ability to adapt to provide smooth completion of work. Another factor that influences performance is work discipline. Work discipline is the awareness of each individual to comply with the rules that have been made by the organization, if an employee violates the rules then the employee will get a sanction. In Indonesia, work discipline is still a problem because of the lack of awareness within employees to apply discipline. Without organizational discipline it is difficult to achieve maximum targets. Good discipline reflects the employee's responsibility for the work that has been given. Therefore, discipline is important for an employee because discipline is the key to the success of an organization to achieve the goals that have been set.

Although work discipline has been regulated in accordance with government regulations, there are some employees who have not fully complied with and implemented the regulations that have been set. To improve the discipline of employees, there needs to be coaching, as well as increasing discipline starting from the employees themselves and the leaders in the organization. Without the realization of good work discipline, the results of the employee's work are not in accordance with the goals that have been set.

Therefore, Cijantung Village needs to apply strict sanctions for employees who are not disciplined in carrying out the duties and responsibilities that have been given. Actions from discipline must be taken in order to improve behavior to be more obedient to the rules that have been set. The author sees that the work environment and work discipline in Cijantung Village are not fully in accordance with what is expected. Based on this phenomenon, the author wants to conduct a study with the title *The Influence of Work Environment and Work Discipline on Employee Performance in Cijantung Village*.

METHOD

The objects of research in this research are the Work Environment (X1), Work Discipline (X2), and Pegawai Performance (Y) and the Cijantung Village Area. The researcher chose the research location in the Cijantung Village, which is almat on Jl. Gongseng Raya No.88, RT.1/RW10, Cijantung, Kecamatan Pasar Rebo, East Jakarta. The population in this research was 32 guardians in the Cijantung Village which consisted of 18 ASN guardians, 9 permanent guardians in 5 cleaning staff. This research sample is only 32 samples.

Regression analysis is an analysis of the total relationship between independent variables and bound variables. Valrialbel in this research is lit with X1, in X2, which is alkalized, affects the magnitude of the valrialbel, which is ignited with Y.

RESULTS AND DISCUSSION

1. Partial Hypothesis Testing Work Environment on Employee Performance

The partial linear hypothesis test (t test) was used to determine the effect of the independent secular variable on the dependent variable, but the significant effect was not. The following is the analysis of the valid t-test analysis of the Work Environment (X1) against Employee Performance (Y).

Table 1.
T Test Results X1 Against Y

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21.059	6.278		3.355	.002
	work environment	.779	.204	.571	3.811	.001

a. Dependent Variable: Performance

Source: Data Processed, 2022

In order to test the general internal influence of the internal variables on the work environment on the performance of the supervisor, it is necessary to carry out the following hypothesis tests:

The decision making is as follows:

1. Ho is accepted in Hal rejected if Tcount < Ttalbel for al = 5%, t > 0.05
2. Ho is rejected in It is accepted if Tcount > Ttalbel for al = 5%, t < 0.05
3. Ttalbel viewed with deraljalt bebal = n-k

Dating:

n = number of samples used

k = number of independent variables

With a sig level of 5% in df = n-k (32-2) malkal dalpalt value df = 30

Then it can be seen that the value of T table is 2.042. Based on the above table, it shows that the calculated T is 3.811 greater than the T-table is 2.042 with a significant value of 0.001 smaller than the alpha by 0.05 and it can be concluded that T count > 2,001 < all phal11 > 2,001 > 0.811 ,05). So Ho is rejected in terms of acceptance, which means that the general work environment has a positive and significant influence on the performance of the guardian.

2. Partial Hypothesis Testing Work Discipline on Employee Performance

The partial linear hypothesis test (t test) was used to determine the effect of the independent secular variable on the dependent variable, but the significant effect was not. The following is the analysis of the t-test analysis of the Work Discipline (X2) variable regarding Employee Performance (Y).

Table 2.
X2 T Test Results Against Y

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21.527	4.936		4.361	.000
	work discipline	.548	.115	.656	4.764	.000

a. Dependent Variable: Performance

Source: Data Processed, 2022

Based on the assumption that the table of dialtals shows that the value of Tcount is 4.764 greater than the Ttabel of 2,042 with a significant value of 0.000 less than alpha of 0.05, it is concluded that $t > t_{table}$ (4.04.02) . So H_0 is rejected in terms of acceptance, meaning that the overall work discipline has a positive and significant impact on the performance of the employee.

3. F Test

The F test was carried out to test the influence of the X1 variables, X2 on the Y malcals. Hypothesis testing was carried out by comparing the Fcount values with the Ftablels and even by looking at the significant signals. The following is the result of the F test.

Table 3.
F Test Results X1 and X2 Against Y

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	357.288	2	178.644	11.523	.000 ^b
	Residual	449.587	29	15.503		
	Total	806.875	31			

a. Dependent Variable: Kinerja Pegawai

b. Predictors: (Constant), Disiplin Kerja, Lingkungan Kerja

Source: Data Processed, 2022

Based on the dialtals table, the result of the F test in the calculated F value is 11,523. The calculated F value is then compared with the Ftable of 3.33 so that the calculated $F > F_{table}$ (11.523 > 3.33). The paldal significance of the F test is $0.000 < 0.05$. So H_0 is rejected in terms of acceptance, meaning that the work environment and work discipline have a positive and significant simultaneous influence on the performance of the guardian.

4. The Influence of the Work Environment on Employee Performance

The results of this research show that there is a mutual influence on the quality of the work environment, which has a significant influence on the performance of employees in the Cijantung District. This hall is proven by the calculated T value of 3.811 while the T table value of 2.042 so that it can be concluded that $T_{count} > T_{table}$ ($3.811 > 2.042$). In a significant value of $0.001 < 0.05$ which means a significant value of 0.001 is smaller than 0.05. So H_0 is rejected in terms of acceptance, which means the work environment has a positive and significant impact on the performance of the guardian in the Cijantung District.

5. The Effect of Work Discipline on Employee Performance

The results of this research show that there is a mutual influence between the quality of work discipline and the performance of employees in the Cijantung area. This is evidenced by the calculated T value of 4.764 while the T-table value of 2.042 so that it can be concluded that $T_{count} > T_{table}$ ($4.764 > 2.042$). In a significant value of $0.000 < 0.05$ which means a significant value of 0.000 is less than 0.05. So H_0 is rejected in terms of acceptance, which means the work environment has a positive and significant impact on the performance of the guardian in the Cijantung District.

6. The Influence of Work Environment and Work Discipline on Employee Performance

The results of this research show that there is a mutual influence on the quality of the work environment in work discipline and employee performance in the Cijantung area. This hall is proven by the calculated F value of 11,523. The value of Fcount is then compared with Ftable of 3.33 so that $F_{count} > F_{table}$ ($11,523 > 3.33$). The significance of the F test is 0.000 less than 0.05, which means that H_0 is rejected in terms of acceptance. This hall shows that the work environment and work discipline have a positive and significant influence on the performance of the Cijantung Village Chief of Staff.

CONCLUSION

Based on the research analysis on the influence of the work environment in work discipline regarding the performance of Pegalwali paldal in Cijalnung, the conclusion is that the highest score from the last respondent's date for the Pegalwali performance variable is the highest score of 149 133 overall. of 132, for the Work Discipline variable, the score was 145 in the lowest score of 120.

Generally, the working environment has a positive and significant influence on performance. The result is evidenced by a significant value of ($0.001 < 0.05$). The Tcount value is 3.811, which means it is greater than Ttable, which is 2.042 ($3.811 > 2.042$). While the coefficient of determination is 32.6%. Overall, work discipline has a positive and significant influence on performance, the result is evidenced by a significant value of $0.000 < 0.05$. The value of Tcount is 4.764, which means it is greater than Ttable, which is 2.042 ($4.764 > 2.042$). While the coefficient of determination is 43.1%.

If viewed simultaneously, the results from this study show that the work environment in work discipline has a significant influence on the performance of the guardian. The result is evidenced by a significant value in the ANOVA table of ($0.000 > 0.05$). And the value of $F_{count} > F_{table}$ ($11,523 > 3,33$). It is known that R square is 44.3%, while the remaining 55.7% is explained by traffic variables that were not included in this study.

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The Effect of Transformational Leadership and Work Motivation on Teacher Performance at Vocational High School Cileungsi

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ABSTRACT

This research was conducted on teachers and educational staff at the Vocational High School Cileungsi, with a population of 68 people and then a sample of 40 people was taken using the Slovin formula, then the data collection technique used simple random sampling technique which is part of the probability sampling technique. The method of data collection was carried out through primary data collection in the form of observations and questionnaires. Secondary data through literature study. Instrument testing is done through validity and reliability tests, classical assumption test is done through normality test, heteroscedasticity test, autocorrelation and multicollinearity test. The data analysis technique uses quantitative data frequency distribution, multiple linear regression analysis, correlation coefficient, coefficient of determination, T test and F test. The results of the study based on the results of the F test processing, it can be concluded that the F value is $14.805 > 5.23$ then H_0 is rejected and H_a is accepted. With these results, the variables of transformational leadership (X1) and motivation (X2) both have an effect on performance (Y).

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INTRODUCTION

Management consists of various types, including financial management, marketing management, human resource management, operational management, strategic management, education management, and production management. In this study the authors raised a theme related to education management. Educational management is the process of implementing, directing, and supervising in managing resources related to education. Aims to realize the implementation of educational activities that are effective and on target.

Education is a tool in fixing the life of the nation, state, and religion. With the existence of human education will have good morals, morals or ethics so as to create an orderly life. And with education, humans can develop their mindset. Vocational High School (SMK) is a form of formal education unit that organizes vocational education at the secondary education level as a continuation of SMP/MTs or other equivalent forms or continuation of learning outcomes that are recognized as equal or equivalent to SMP/MTs.

SMK Negeri 1 Cileungsi was established in 2013 by opening 3 (three) skill programs, namely computer and network engineering, mechanical drawing engineering and industrial automation engineering. Furthermore, in 2016, 3 (three) skill programs were added, namely light vehicle engineering, production control techniques, and multimedia. In teacher education, human resources are a valuable asset, which drives all elements to become qualified, so that quality educational institutions depend on their teachers. In addition, leadership or leadership from the principal is also the spearhead of how the competence and creativity of teachers in schools. In order for the competence and creativity of teachers to increase, it is necessary to have a leadership style that is appropriate to the situation and conditions that occur in the school.

Performance is the work process of an employee whose results can be used to determine whether the work that has been done by an employee is in accordance with what is desired by an organization or not in accordance with the tasks assigned by an organization. Performance appraisal is a process of measuring the work done by employees and comparing it with the desired work operational standards to find out to what extent the skills have been achieved by employees. a restless work environment can affect the performance of a cold guard if the work environment causes a headache to become ineffective dalpalt annoys a failure to work so that the performance of a failure can decrease.

Performance is an important part for agencies such as an employee who has the ability, knowledge and expertise in their performance because performance is very considered to achieve the vision and mission that has been set. The existence of employees cannot be underestimated against the running of the agency, because its very important for the success of an agency cannot be separated from support through the quality of work provided.

Reviewing the principal's leadership is how to direct and motivate teachers so that their performance can continue to improve from time to time. The issue of transformational leadership and motivation is closely related to performance improvement. Performance is either in the form of results (output) or in the form of employee work performance which is assessed in terms of quality and quantity according to work standards that have been determined by the organization.

Leadership is one of the important factors in an organization because most of the success or failure of an organization is determined by the leader in the organization. The right leadership style will be able to make a person excited and give rise to the impetus to do his job well so that he will get achievement. Apart from that, it is also necessary to have motivation, motivation is used as a tool to give encouragement as well as appreciation to employees. Motivation is usually in the form of a gift or award. But there is also a motivation that leads to a punishment or punishment.

Management is the process of planning, organizing, directing and supervising the efforts of organizational members and the use of other organizational resources in order to achieve the organizational goals that have been set (Handoko, 2015).

Management is a typical process consisting of planning, organizing, mobilizing and controlling actions carried out to determine and achieve predetermined goals through the use of human resources and other sources (Amirullah, 2015).

Human resource management has a definition as a planning, organizing, directing, and supervising the procurement, development, compensation, integration, maintenance, and termination of employment with a view to achieving the company's organizational goals in an integrated manner (Sutrisno, 2016).

This leadership can inspire positive change in those (members) who follow. Leaders pay attention and are directly involved in the process, including helping group members to successfully complete their tasks. Leaders provide positive energy that will influence their members to be more energetic and do what the leader sets an example for.

The concept of leadership was put forward by Robert in 1992 who said that leadership is the backbone of organizational development because without good leadership it will be difficult to achieve organizational goals. A leader tries to influence the behavior of others, which means influencing members to take responsibility for their work so that organizational goals are achieved. The success of a leader influencing group members can be seen from the obedience and obedience of members to their responsibilities and duties.

Furthermore, transformational leadership is a charismatic leader and has a central role and strategy in leading the organization to achieve its goals. A transformational leader must have the ability to match the vision of the future with his group members and provide sufficient for the needs of his group members more than they need. Meanwhile, transformational leadership as a condition in which members have a sense of trust, admiration, loyalty and respect for the leader, and are motivated to do more than what they previously planned.

O'leary in Martha Andy defines transformational leadership as a leadership style used by a manager if the manager wants his group to expand and perform beyond organizational status and achieve an entirely new set of organizational goals. In other words, a transformational leadership style is a leader who will inspire members to do something that goes beyond personal interests for the sake of the company's interests and is able to have a deep impact on all employees.

Transformational leadership can change the mindset of employees from the mindset of solving problems in the old way, changed to solving problems in new ways that are more effective and efficient. Transformational leadership is also able to make employees passionate about work, which will raise enthusiasm and make employees make extra efforts to achieve these goals. Meanwhile, transformational leadership is a leader who inspires members to go beyond their personal interests which can have a profound and extraordinary impact on group members.

Transformational leadership increases the motivation and performance of its members, so it relates to motivation as an increase in performance. It becomes a challenge for leaders whether the policies made are able to motivate or increase productivity, otherwise it will trigger work stress and result in a decrease in personal motivation and employee productivity.

It can be concluded that if the level of work stress is high, it is necessary to make efforts to reduce the stress level, to reduce it an effort is needed, the greater the level of work stress, the greater the effort that appears. If the efforts made are successful in overcoming the level of work stress, the stress level will be reduced. And these efforts are called motivation.

From the theory above, the authors found that the phenomena that occurred in SMK Negeri 1 Cileungsi related to the transformational leadership of the principal, namely SMK Negeri 1 Cileungsi, had not received an allocation of PNS (civil servants) since it was taken over by the West Java provincial government.

The above makes SMK lack of educators with civil servant status which results in school rating. In this case, concrete steps are needed from the leadership, namely the principal, because the increasing number of teachers with civil servant status will support the image and quality of the school in the eyes of the community.

As described above, quality education will produce quality graduates who are able to respond to demands for quality education as a direct consequence of the rapid development of science and technology. Quality education will not be achieved without the cooperation of the organization and the performance of all related parts in it which is of course led by the right leader and with the appropriate leadership style. In connection with this, the writer is interested in conducting research with the title "The Effect of Principal Transformational Leadership Style and Work Motivation on Teacher Performance at SMK Negeri 1 Cileungsi.

METHOD

This research is a type of quantitative research with the method of explanation, namely research that looks at the influence between variables. Data collection methods in this study were questionnaires and documentation studies. The data analysis method used descriptive and quantitative methods, namely the Multiple Linear Regression Analysis which was used to measure the influence between variables. This research was conducted at SMK Negeri 1 Cileungsi which is located at jl. Raya Cileungsi Narogong KM 16.5, Bogor district 16820. The population of teachers and staff at SMK Negeri 1 Cileungsi is 68 people. While the sample used in this study amounted to 40 people.

RESULTS AND DISCUSSION

The significance F test was used to test all the independent variables studied, having a joint effect on the dependent variable. For more details, the results of the significance F test processing using SPSS can be seen in the following table:

Table 1.
F Test Results X1 and X2 Against Y

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	538,227	2	269,113	14,805	.000 ^b
	Residual	672,548	37	18,177		
	Total	1210,775	39			
a. Dependent Variable: Kinerja Karyawan						
b. Predictors: (Constant), Motivasi, Kepemimpinan Transformasional						

Source: Processed Data, 2021

Based on the results of the F test processing in the table above, it can be concluded that the F value is $14.805 > 5.23$, so H_0 is rejected and H_a is accepted. With these results, transformational leadership variables (X1) and motivation (X2) both have an effect on performance (Y).

The results of the validity test on the transformational leadership variable as the X1 variable can be concluded that the value of $r_{\text{count}} > r_{\text{table}}$, so that the questionnaire is declared valid. With the highest calculated r value is questionnaire number 5 with a calculated r value of $0.795 > 0.312$. And the lowest value is on questionnaire number 18 with a value of $0.375 > 0.312$, then it is still declared valid.

The results of the validity test on the motivation variable as the X2 variable can be concluded that the calculated r value is greater than the r table value, so the questionnaire is declared valid. With the highest calculated r value is questionnaire number 10 with a calculated r value of $0.784 > 0.312$. And the lowest value is in questionnaire number 3 with the result of the calculated r value of $0.369 > 0.312$, so it is still declared valid. The results of the multicollinearity test in the table above can be concluded in the form of a tolerance value of the transformational leadership variable of 0.767 and the motivation variable of 0.767 where the value is greater than 0.1, and the VIF value of the transformational leadership variable (X1) is 1.304 and the motivation variable is 1.304 where the value is 1.304. is also smaller than 10, it can be concluded that the multicollinearity test in this study did not occur.

The results of the analysis of the frequency distribution of the leadership variable (X1) at the State Vocational High School 1 Cileungsi are considered very good, this can be seen from the average score of 8.65 which is in the very good class interval. The results of the analysis of the frequency distribution on the motivation variable (X2) at the State Vocational High School 1 Cileungsi are considered very good, this can be seen from the average score of 8.79 which is in a fairly good class interval. The results of the frequency distribution analysis on the performance variable (Y) at the State Vocational High School 1 Cileungsi are considered good, this can be seen from the average score of 8.16 which is in good class intervals.

The results of multiple linear regression analysis show that the coefficient value for the independent variable X1 is 0.086 and the variable X2 is 0.392 with a constant of 6.609. The following conclusions can be drawn that The constant value of 6.609 cannot be interpreted because the variables of transformational leadership, motivation and performance may not have a value of 0, in a study using a Likert scale the lowest value is 1.

The regression coefficient value of the transformational leadership variable is 0.086, meaning that if the transformational leadership increases by one unit, the performance will increase by 0.086. The value of the regression coefficient of the motivation variable is 0.392, meaning that if it increases by one unit, the performance will increase by 0.392 units assuming the other independent variables remain. The results of the determination test showed that the value of R Square was 0.445 or 44.5%. This shows that 44.5% of the variation in performance change (variable Y) can be explained by transformational leadership variables (X1) and motivational variables (X2), while the remaining 55.5% is explained by other variables not included in this study.

The results of the T test that has been carried out can be concluded that For testing the first hypothesis, the leadership variable has a significance level of 0.374 and a t-count value of $0.900 >$ from t table 0.201, then H1 is accepted, so it can be said that transformational leadership (X1) has a positive effect on performance and the significant level of the leadership variable transformational $0.374 > 0.05$ and the value of t count $0.900 > 0.312$. Testing the second hypothesis, the motivation variable has a significance level of 0.000 and t count 4.264, it can be concluded that H2 is accepted, so it can be said that the motivation variable (X2) has a positive and significant effect on performance because the significance level is $0.000 < 0.05$ and the t value count $>$ from t table $4.264 > 0.312$.

The results of the F test can be concluded that the F value is $14.805 > 5.23$, then Ho is rejected and Ha is accepted. With these results, the variables of transformational leadership (X1) and motivation (X2) both have an effect on performance (Y).

CONCLUSION

Based on the results of the analysis and discussion, it shows that there is an influence of the principal's transformational leadership and motivation on teacher performance at SMK Negeri 1 Cileungsi. Based on the research that has been done, it can be concluded that the Principal's Transformational Leadership (X1) at the State Vocational High School 1 Cileungsi is very good with an average score of 8.65. This shows that the principal is able to carry out leadership well which has an impact on the performance of teachers and staff.

Motivation (X2) that develops within the scope of SMK Negeri 1 Cileungsi has an average score of 8.79 and occupies a fairly good interval class. This shows that the motivation that has developed in the SMK Negeri 1 Cileungsi environment has been going well. The performance (Y) of the teachers and staff at SMK Negeri 1 Cileungsi has an average score of 8.16 and occupies a good class interval.

The influence between the transformational leadership variable (X1) and the performance variable (Y) obtained from the correlation coefficient of 0.424 and occupies a moderate level of relationship. This shows that the relationship between the variables of transformational leadership and performance influence each other, and the effect is quite significant.

The influence between the motivation variable (X2) and the performance variable (Y) obtained from the correlation coefficient of 0.658 and occupies a strong relationship level. This shows that the relationship between the motivation variable and the performance variable influence each other and has a significant effect.

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