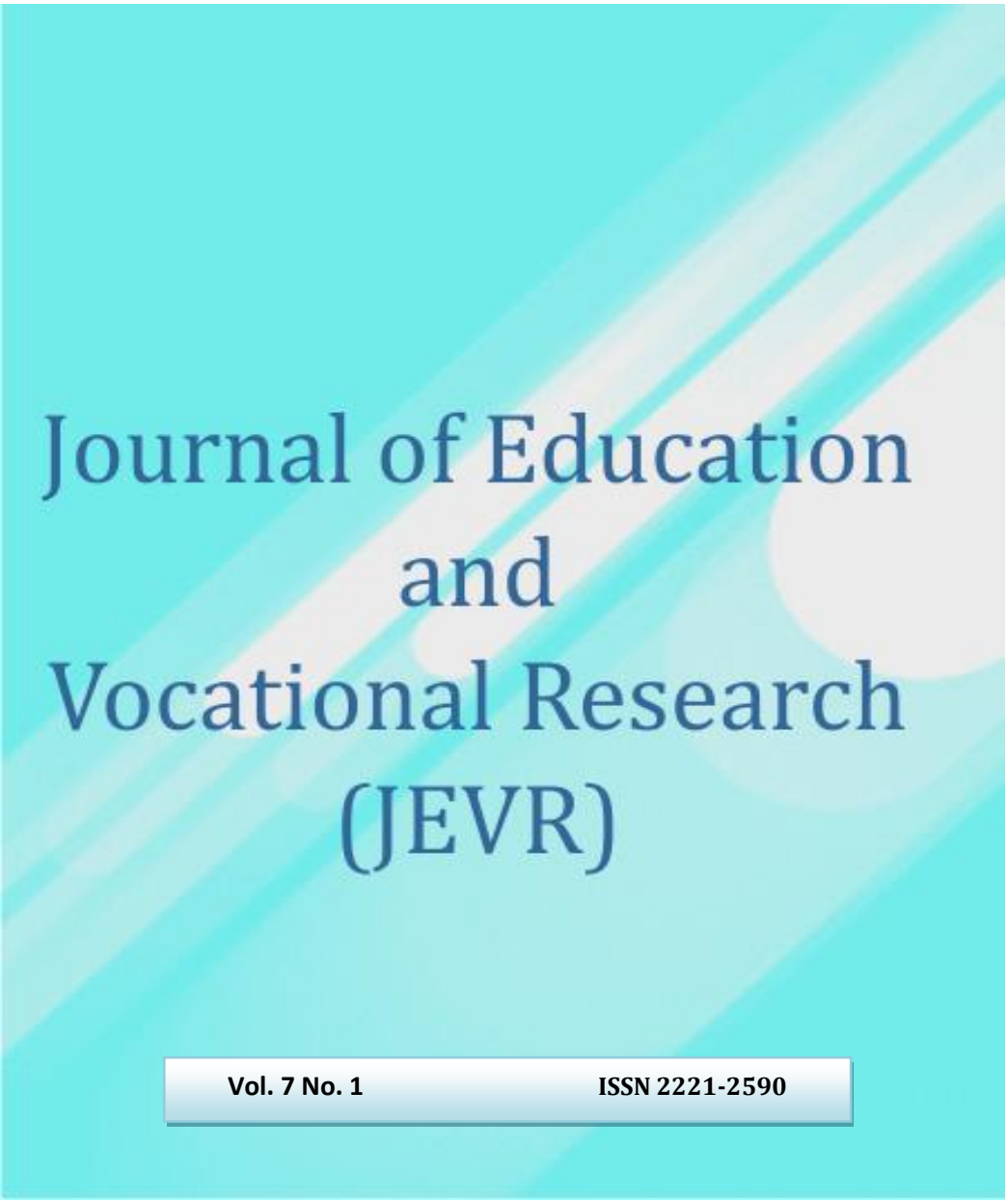

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Editorial

Journal of Education and Vocational Research (JEVR) provides avenue for quality research in the ever-changing fields of Education and Vocational Research and related disciplines. Work submitted for publication consideration should not be limited by any narrow conceptualisation of educaton and vocational research, but comprises interdisciplinary and multi-facet approaches to education and vocational theories and practices as well as general transformations in the fileds. Scope of the JEVR includes: subjects of educational technology, educational administration, educational planning, measurement and evaluation in education, developmental psychology, special education, distance learning, vocational education, technology-based learning, environmental education, business education, educational psychology, physical education, innovation, vocational training, knowledge management. Author(s) should declare that work submitted to the journal is original, not under consideration for publication by another journal, and that all listed authors approve its submission to JEVR. It is JEVR policy to welcome submissions for consideration, which are original, and not under consideration for publication by another journal at the same time. Author (s) can submit: Research Paper, Conceptual Paper, Case Studies and Book Review. The current issue of JEVR comprises of papers of scholars from Indonesia, Poland and Sri Lanka. Locus of control, determinants of job satisfaction, age management, organizational commitement, market orientation & food security, entrepreneurial intention of students, auditor ethics and impact of demographical factors on work life balance are some of the major practices and concepts examined in these studies. Journal received research submission related to all aspects of major themes and tracks. All the submitted papers were first assessed by the editorial team for relevance and originality of the work and blindly peer reviewed by the external reviewers depending on the subject matter of the paper. After the rigorous peer-review process, the submitted papers were selected based on originality, significance, and clarity for the purpose. Current issue will therefore be a unique offer, where scholars will be able to appreciate the latest results in their field of expertise, and to acquire additional knowledge in other relevant fields.

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PAPERS

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Effect of Time Budget Pressure and Locus of Control of Auditor Dysfunctional Behaviors (Survey on Legislative Auditor BPKP Gorontalo Province)

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Abstract: This research aims to examine the influence of time budget pressure and locus of control to dysfunctional audit behavior (survey on Representative BPKP Government in Gorontalo Province). This research uses primary data collected directly from respondents. Population in this research is the auditors who work at BPKP's of Gorontalo Province. And sample in this research used 34 auditors as respondents by using census method. Data collected was analyzed using test data quality, classic assumption test and multiple linear regression analysis. The results showed: partially, time budget pressure is positive and significant toward dysfunctional audit behavior while the locus of control is positive but no significant to dysfunctional audit behavior. Simultaneously, time budget pressure and locus of control are significant to dysfunctional audit behavior.

Keywords: *Time budget pressure, locus of control and dysfunctional audit behavior*

1. Introduction

Rampant corruption, collusion and nepotism (KKN) that occurred lately requires oversight functions and internal control systems are better on the implementation of governance and public finance management. In line with the changing strategic environment and PP No 60 of 2008, BPKP auditor confirms its identity as the President demanded to be able to provide valuable information for the President of the results of monitoring conducted and able to provide solutions to the problems facing the government. BPKP contribution is intended to help the government realize good governance (good governance). Accountability of public finance quality is the ultimate goal to be achieved BPKP that represents the benefits that can be provided BPKP to shareholders. Therefore, BPKP aims to realize the country's financial accountability qualified, in accordance with the vision of the BPKP is to be a catalyst for the renewal of government management (bpkp.go.id). Quality auditor jobs related to qualifications, expertise, timeliness of completion of the work, the adequacy of the examination of evidence, and the attitude of independence towards clients (Christina, 2003). Violations committed by accountants and auditors are basically happening in the abuse or dysfunction (dysfunctional) and violations of the code of professional conduct. Auditors are required to be able to carry out their work in a professional manner so that the resulting audit report will be qualified.

Auditor dysfunctional behaviors associated with decreased quality of audits (Donnelly, 2003). Dysfunctional behavior auditors such as premature sign-off audit procedures (to stop the audit procedures), underreporting of time (delay or not timely), altering the audit process and gathering insufficient evidence (to replace the audit process and collect evidence is not sufficient) will have an impact on the decline in quality audit. This behavior can have a direct and indirect effect on audit quality. Dysfunctional behaviors that have a direct influence including premature sign-off, obtaining evidence is lacking, processing inaccuracies and errors of the stages of the audit, as well as altering / replacing of audit procedure (replacing the auditing process), while the behavior of the audit that have indirect effect on audit quality is under reporting of time (Wijayanti, 2007: 252). This study focuses on internal factors and external factors that are thought to have the possibility to influence the dysfunctional behavior. Factors personal characteristic is a factor that comes from inside (internal) which includes biological factors, factors sosiopsikologis, and sosiogen is factor or a secondary motive. Whereas situational factors when performing an audit is a factor that comes from outside the human self (external) that can result in a person tends to behave in accordance with the characteristics of a group or organization where he participated in it, covering the aspects of objective environment, psychological environment that is perceived by someone, and stimulation encourage and strengthen the person's behavior. Personal characteristics that affect the acceptance of deviant behavior among which locus of control and organizational commitment (Donnelly, 2003), while situational factors when performing audits among which time budget pressure (Christina, 2003).

Locus of control is a person's perception or perspective of the sources that control events good or bad in his life (Rotter, 1966). Locus of control can be internally and externally. Traits internal locus of control are those who believe that an event is always in control and will always take on the role and responsibility in the determination of right or wrong. So that individuals with an internal locus of control will actively seek information before making decisions, more motivated to excel and do a greater effort to control their environment. Instead of individuals with an external locus of control believe that events in life are beyond its control and believe that his life is affected by fate, luck and chance and trust the forces outside him. Some before research shows that an external locus of control positive effect on the acceptance of dysfunctional audit behavior (Wijayanti, 2007). The reason researchers use population that focuses on government auditor who works at BPKP are: first, the demands on the role of government auditors to produce quality audit, so that BPKP with his position as internal auditor of government have an important role is to create accountability of government officials under the president to realize governance good governance; second, BPKP vision is to be a catalyst for the renewal of government management through professional supervision. This study attempts to examine how "Effect of Time Budget Pressure and Locus of Control of Dysfunctional Behavior Auditor (BPKP Representative Survey on Auditor Gorontalo province)".

2. Theoretical Framework and Development Hypothesis

A. Theory of Attitude Change: Theory of a change of attitude (attitude change theory) states that a person will experience discomfort in her process when faced with something new that is contrary to his belief, so it takes time to analyze so arrive at a conviction to pick it up or not in accordance with temperament. This theory provides an explanation of how a person's attitude is formed and how it can change a person's attitude through the communication process and how that attitude can influence the attitudes and behavior of people (Carl Hovland in Fatima, 2012). Theory of attitude change which comprises a variety of theories that shaded her, for example Dissonance Theories and Functional Theory. Dissonance theory explains that the discrepancy motivate a person to reduce or eliminate the discrepancy. Implications when an auditor has a claim against pressure or a mismatch in the opposite situation (the number of jobs that must be completed when there are limited available resources), the auditor would seek to eliminate the possible incompatibility with prioritizing and eliminating something that is considered not so important. While the functional theory of attitude change in attitude applies to states that meet the needs of a person. An auditor can perform any action including deviant behavior to meet the need for suitability demands obtained (Fatima, 2012).

B. Attribution Theory: Attribution theory according to Robbins (1996) is an individual effort when observing the behavior of individuals to determine whether it is caused internally or externally. This theory explains the causes of human behavior, proposed by Fritz Heider which basically attribution of human behavior that can be internal, but also external attribution. Robbins (1996), the causes of behavior in social perception is divided into two, namely the attribution dispositional and situational attribution or internal and external causes. Disposition attribution or internal causes refers to aspects of individual behavior, something that is in someone's self-perception as a personal nature, the ability of motivation. Situational attribution or external cause 13 refers to an environment that influence behavior, such as social conditions, social values, public views. Determinants of attribution are influenced by three factors (Robbins, 1996):

- Consensus is how a person reacts when compared with others, to certain stimuli or if other people do the same thing with the same situation.
- The specificity is how each person reacts or behaves in different conditions or situations.
- Consistency is how a person behaves or reacts to the same stimulus in different situations, or whether the person always does in situations like this.

Attribution theory discusses the factors that lead to something happening, whether it was due to internal or external factors. In a study will be assessed regarding locus of control, whether these factors can affect the work pressure, job satisfaction and performance of auditors. The linkage between the attribution theories to this research is equally observed whether the pressure of work, job satisfaction and performance of the auditors is more influenced by external factors or internal. Of external and internal factors are seen which is more dominant in influencing these three variables.

C. Time Budget Pressure: Time budget pressure (time budget pressure) is a condition in which the auditor is required to perform efficiency on time budget that has been prepared and there are restrictions on time in a very tight budget. Audit time budget pressure is actually a normal situation existing in the auditor's work environment. Time budget pressure is necessary for the auditors in carrying out their duties in order to meet the demand of clients in a timely manner and be one of the keys to success in the future auditor career (Otley and Pierce, 1996). If Time budget planned by the auditor is getting shorter and difficult to achieve, it will bring great pressure levels for the auditor that the auditor will do everything it deems behavior can complete the task on time. This behavior can affect the quality of the resulting audit (Suprianto, 2009:64).

D. Locus of Control: Rotter (1996) as quoted Brownell (1982) in Wiriani (2011) says that the locus of control is the degree to which a person accepts personal responsibility for what happens to them. Locus of control is divided into two, namely the locus of control internal and external. Internal locus of control refers to the perception that the incidence of both positive and negative occurs as a consequence of the actions or deeds themselves and under restraint, while external locus of control to the belief that an event does not have a direct connection with actions by themselves and are outside the control of him. Julianto (2002) in Wiriani (2011) states that the external locus of control is individual external locus of controlnya high enough to be easy to let go and give up if sewaktuwaktu occurs a difficult issue. Such individuals will look at the problems that are difficult as a threat to him, even to those who are around him was regarded as the party who secretly always threaten its existence.

E. Dysfunctional Behavior Audit: Donnelly (2003) stated that the attitude of the auditor receives dysfunctional behavior is an indicator of the actual dysfunctional behavior. Audit dysfunctional behavior is the behavior of auditors in the audit process that is not in accordance with the audit program that has been established or deviate from established standards. This behavior is a reaction to the environment, for example controlling system (Otley and Pierce, 1996). Dysfunctional audit behavior associated with decreased quality of audit (Harini et al., 2010). The audit dysfunctional behavior can affect the firm's ability to earn income, meet the quality professional work, and evaluate employee performance accurately. In the long term, this issue will damage the quality of the audit. Some audit dysfunctional behavior that directly harm audit quality that is altering / replacement of the audit procedure and premature sign off, while underreporting of time affects the audit results indirectly. Obtaining evidence is lacking, processing less accurate, and the error of the stages of audit is also the impact of dysfunctional behavior audit. Altering / replacing of the audit procedure is the replacement of audit procedures set out in auditing standards. It directly affects the quality of the audit and can alter the results of the audit.

Premature sign off of the stages of the audit without settlement procedures and replacement with other measures directly influence the audit results (Otley & Pierce, 1996; Maryanti, 2005; Harini et al., 2010) and in violation of professional standards of auditors. Premature sign off is a situation that shows the auditor to stop one or more of the audits required in audit procedures without replacing it with another step. An audit process often fails due to the elimination of important audit procedures of audit procedures than an audit procedure is not performed adequately for some items. Underreporting of Time (URT) is also an indirect effect on audit quality (Harini et al., 2010; Donnelly, 2003). URT occurs when auditors perform auditing tasks without reporting the actual time. URT cause poor personnel decisions, to cover the needs of the revised budget, and produce time pressure for audit in the future unknown (Kartika and Wijayanti, 2007). Time budget caused by URT previous year may cause the auditor failed to gather enough evidence, a significant discovery, and procedure documents that they did not do (Otley and Pierce 1996; Donnelly, 2003).

Hypothesis Development: Based on the previous explanation, the researchers compiled a hypothetical as follows:
H1: Time budget pressure has a positive and significant impact on the behavior of dysfunctional auditor.
H2: Locus Of Control has a positive and significant impact on the behavior of dysfunctional auditor.
H3: Time Budget Pressure and Locus of Control simultaneously affect the auditor dysfunctional behavior.

3. Methodology

This study was carried out in the Financial and Development Supervisory Agency (BPKP) Representatives of Gorontalo Province. The population in this study is the auditor who works on Legislative Financial and Development Supervisory Agency (BPKP) Gorontalo Province totaling 34 people. To obtain the required data in this study used the instrument in the form of a questionnaire, which was adopted from some previous research and will be modified according to the needs of research. Questionnaires delivered directly to auditors who worked on the Financial and Development Supervisory Agency (BPKP) Representatives of Gorontalo Province the respondent. The data collected and processed in this research is primary data obtained from the answers auditors working in the Representative Office and the State Audit Board (BPKP) Gorontalo Province which answers to the questions asked by the researcher about Time Budget Pressure and Locus of Control against Dysfunctional Behavior Auditor.

Operational Variables

Time Budget Pressure (X1)

- Allocation of time is very tight.
- The timely completion of the deal by the client.
- Allocation of a very tight time by the client.
- Termination of audit early (premature sign-off).
- Decrease the effectiveness and efficiency of auditing activities.
- Failure to invest relevant issues.
- Allocation of time budgeted unrealistic with the complexity of the audit received.
- Budget stable time.
- Lama performed the audit process.

Locus of Control Internal and External (X2)

- Work is an activity to obtain results.
- The results of a job as expected.
- A good job if good planning.
- Subordinates should always give advice to his superiors.
- The work is suitably luck.
- Award is a fortune.
- Does the job in earnest.
- In order to get a job there must be a friend or acquaintance that helped.
- Promotion is a fortune.
- Employment appropriate, acquaintance or friend is more important than ability.
- Promotion is given to employees who perform well.
- To obtain the desired, one must know the right people.
- To be able to perform the necessary luck.
- Employees who work well will be rewarded commensurate.
- The effect of a given employee to his superiors thought greater than the employee concerned
- Luck is a factor that differentiates people who succeed and fail.

Dysfunctional behavior auditor (Y)

- Promotion of promotion.
- Assessment of performance evaluation.
- The completion of the audit, if suggested by the supervisor.
- Completion of the audit for competence.
- Replacement of audit procedures, if the original audit procedures are not necessary.
- Replacement of audit procedures, if there is no problem with the client system is stopped.
- Replacement of audit procedures, if the original audit procedures to find no errors.
- Replacement audit procedures, if there is time pressure tall for complete the audit process.

- Termination of audit steps without replacing procedure.
- Termination step without changing audit procedures.
- Termination of audit steps without replacing procedure.
- Replacement of audit steps without changing the procedure.

Hypothesis testing: Hypothesis testing is done by using multiple linear regression analysis models that aims to predict how much power the influence of independent variables on the dependent variable.

4. Results and Discussion

Hypothesis testing: Multiple linear regression analysis to determine how much influences the independent variable on the dependent variable. The results of multiple linear regressions can be seen in the following table:

Table 1: Results of multiple linear regressions

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	4.924	3.072	
	Time Budget Pressure	1.211	.126	.816
	Locus Of Control	.063	.058	.097

Source: Primary data were processed in 2015

Based on the table above results have been obtained from the regression coefficients of the above, it can be made a regression equation as follows:
Y= 4.924 + 0.816 X1 + 0.097 X2

In the regression equation above shows the magnitude of the direct effect of the partial and time budget pressure on audit dysfunctional behavior amounted to 0,816 or rounded to 82%. Thus, the high and low of the auditor dysfunctional behavior is influenced by the time budget pressure by 82%, while the remaining 18% described other factors beyond research. Locus of control no significant effect on audit dysfunctional behavior. The magnitude of the effect of the partial and immediate locus of control on the audit dysfunctional behavior amounted to only 0.097 or rounded to 10%. Thus, the level of dysfunctional audit behavior is only influenced the locus of control by 10%, while the remaining 90% described other factors beyond research.

Simultaneous Test Results (Test F): F test is used to determine whether there is influence jointly independent variable on the dependent variable, namely the influence between time budget pressure and locus of control simultaneously to dysfunctional behavior auditors. The test results can be seen in the following table:

Table 2: Simultaneous Test Results (Test F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	777.510	2	388.755	48.551	.000[b]
	Residual	248.220	31	8.007		
	Total	1025.730	33			

Source: Primary data were processed in 2015

The above table shows that the time budget pressure and locus of control simultaneously have a significant influence on the behavior of dysfunctional auditor, indicated by sig 0.000 <0.05 and has a value of F count> F table (48 551> 3:30), then Ho is rejected and H3 accepted.

Partial Test Results (t test): t test showed how far the influence of the independent variables individually in explaining variations in the dependent variable and is used to determine whether or not the effect of each

independent variable on the dependent variable individually tested at the 0.05 level. The test results can be seen in the following table:

Table 3: Results of Partial Test (Test t)

Model		t	Sig.
	(Constant)	1.603	0.119
1	Time Budget Pressure	9.604	0.000
	Locus Of Control	1.092	0.283

Source: Primary data were processed in 2015

Through t-test statistic consisting of time budget pressure (X1) and locus of control (X2) can be partially known influence on the dysfunctional behavior of auditors (Y).

A. First Hypothesis Testing (H1): Based on the calculation of SPSS in Table 18 above, the variable time budget pressure with sig. less than 0.05 (0.000 <0.05) and has tcount> ttable (9604> 1695), then Ho1 rejected and H1 accepted so that it can be concluded that there is significant influence of time budget pressure on auditors dysfunctional behavior.

B. Testing The second hypothesis (H2): Based on the calculation of SPSS in Table 18 above, the variable locus of control with sig. greater than 0.05 (0.283> 0.05) and had tcount <ttable (1,092 <1,695), then Ho is accepted and rejected H2 so that it can be concluded that there is no significant positive effect on the locus of control of the dysfunctional behavior of auditors.

C. Testing of the third hypothesis (H3): Based on the calculation of SPSS in Table 17 above, the variable locus of control and time budget pressure with sig 0.000 <0.05 and has a value of F count> F table (48 551> 3:30), the H3 is received so that it can be concluded that together are a significant effect of time budget pressure and locus of control of the dysfunctional behavior of auditors.

Discussion

Effect of Time Budget Pressure against Dysfunctional Behavior Auditor: If the auditor perform audit tasks with a time budget that is measured with the maximum and according to their ability, then the auditor will complete the audit task well without any pressure, but if the auditor works in a significant pressure will affect the performance of auditors. Time budget pressure faced by the auditors which can cause high stress, therefore sometimes auditor exploit a variety of deviant behavior to achieve a set budget. The higher the time budget pressure experienced by an auditor, then the acceptance of deviant behavior in the audit also higher. The research findings support the research Christina (2003), Marfuah (2011), and Juliansyah (2013) which states that the auditor's time budget pressure tends to result in dysfunctional behavior audit.

Effect of Locus of Control on Dysfunctional Behavior Auditor: The study's findings indicate the influence of locus of control on dysfunctional behavior audit showed significant results, so that the second hypothesis is rejected. This means that auditors who were respondents in the study tend to be greater internal locus of control of the external locus of control, so avoid dysfunctional behavior audit. These results are not consistent, but are consistent with research Maryanti (2005) and Pravitasari (2012). Locus of control is not a significant factor that can influence the auditor dysfunctional behavior because there are other more significant factors to influence.

Effect of Time Budget Pressure and Locus of Control on Dysfunctional Behavior Auditor: Based on regression analysis, the results of this study demonstrate the effect of simultaneous time budget pressure, and locus of control significantly to dysfunctional behavior auditors. This means that if the higher pressure of budgets and time are perceived by the auditor and coupled with a lack of self-control tend to have external locus of control it will be increasing the possibility of the auditor to perform the actions that are considered to resolve an audit procedure includes actions deviated from procedural been defined in the audit procedure, known as audit dysfunctional behavior. Results of this study were able to prove the hypothesis that predicts the effect of jointly time budget pressure and locus of control on dysfunctional behavior auditor or in other words the three-accepted hypothesis.

5. Conclusion and Recommendations

This study tried to examine the effect of the three variables, namely time budget pressure, locus of control, to the dysfunctional behavior of auditors. Based on the analysis of data collected and processed, it was concluded that:

- Time budget pressure positive and significant impact on the behavior of dysfunctional auditor. Results of this study indicated the higher the perceived time budget pressure auditor, then further increase their tendency to dysfunctional behavior audit also negatively impact the quality of the audit results.
- External Locus of control had no significant effect with dysfunctional behavior auditors. Based on the analysis it can be concluded that the locus of control does not affect the auditor dysfunctional behavior. The findings of this study indicate that the locus of control is not a significant factor that can influence the auditor dysfunctional behavior because there are other more significant factors to influence.
- Time budget pressure and locus of control simultaneously a significant influence on the behavior of dysfunctional auditor.

Recommendations: As for recommendations that can give researchers, namely:

- Further research is expected to expand the object of study and not only in government auditor at BPKP alone, but can be done on a government auditor at BPK (Supreme Audit Agency), the Inspectorate of the City, or the Provincial Inspectorate and Public Accounting Firm (KAP).
- Further research can also be done on the company's internal auditors or public accountants who are in Gorontalo province.
- For further research can incorporate other personal variables to audit dysfunctional behavior such as work stress, leadership style, level of independence and objectivity, auditors professional ethics, experience, motivation, professional commitment etc. using a wider sample.
- Future studies need to be added direct interview method on each respondent in an attempt to collect the data, so as to avoid the possibility of respondents are not objective in completing the questionnaire.

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Effect of Education and Training, Career Development and Job Satisfaction of Employee Performance at the Department of Education Office of Gowa

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Abstract: The goal of this research is to analyze the influence of education and training, career development and job satisfaction on the performance of employees at the Department of Education Office of Gowa. The analytical method used in this research is the method of multiple regression analysis. The data used in this study was obtained from the Office of Education employees Gowa the study sample. This research approach is Associative approach. The results showed that: 1) employee performance is closely linked to education and training because it can improve the performance of an employee, both in the handling of existing jobs at the moment and jobs that exist in the future in accordance with tasks in the waistband of the organization, 2) employee performance is closely linked to the career development of an employee, the employee who has a high chance of improving his career will stimulate the motivation to work better in order organizational goals, and 3) employee performance is closely linked to employee satisfaction, an employee with the level high job satisfaction showed a positive attitude towards the work itself, whereas if a person who is not satisfied with his work showed a negative attitude towards work.

Keywords: *Education and Training, Career Development, Job Satisfaction and Employee Performance*

1. Introduction

Employee performance is the result of the implementation of the work accomplished by an employee in performing the tasks assigned to him and based on skills, experience and seriousness of time which can be measured by considering the quantity, quality, and timeliness (Trisnaningsih, 2007). The aim of this study is to analyze the effect education & training, career development and job satisfaction on the performance of employees. Education and training can improve an employee's performance, both in handling jobs that exist at present and existing jobs in the future in accordance with the waistband tasks within the organization (Simbolon, 2008). In line with the development of an organization it is necessary efforts to improve the skills and professionalism of employees by giving attention and coaching are ultimately expected to develop the career path (Harlie, 2011). Career development is the process of improving the ability of individual work achieved in order to achieve the desired career (Rival, 2009). Each employee must be able to increase his career; then the employee should strive to manage themselves, not surrender to fate and not also play with collusion and nepotism.

Job satisfaction in an organization can be judged by how well a person's performance in the organization. The performance of employees affected by the job satisfaction of the employees themselves to their work, which includes: salaries, against a supervisor, work environment, relationship with coworkers, and the work itself. Marihot (2007) stated that job satisfaction indicates the extent to which individuals feel positively or negatively various factors of the tasks in the job. Each individual has a level of satisfaction varies according to the value system that applies to him. The more aspects of the work in accordance with the wishes and aspects of the individual, then there is a tendency of the higher level of work satisfaction. Civil Servant (PNS) in the Office of Education Gowa is a key element of Human Resources (HR) State Apparatus has a role in determining the success of governance and development. Based on observations of researchers at the Office of Education Gowa stated that today the performance of employees in the Office of Education Gowa was already quite good, it is identified that each employee has a motivation as expected, but acknowledged that the competence necessary to be increased again, Based on the background that has been presented, the formulation of the problem in this study is: what education and training, career development and job satisfaction affect the performance of employees at the Department of Education Office of Gowa?

2. Literature Review

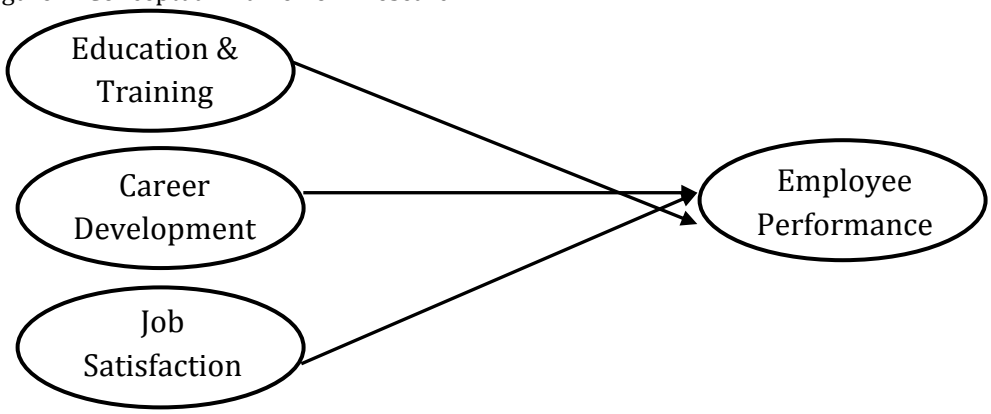
Employee Performance: Achievement of organizational goals is only possible due to the efforts of the perpetrators contained in the organization of the institution. Mangkunagara (2009) described that performance is the result of the quality and quantity of work achieved by an employee in performing their duties in accordance with the responsibilities given to him. Rival (2009) indicated that performance of a real behavior displayed by everyone as the resulting performance by employees in accordance with its role within the company. The good performance is a reflection of good behavior so that with a good performance will produce good productivity that will be able to achieve organizational goals (Wulandari, 2010). Sedarmayanti (2006) describes the performance is the result of work that can be accomplished person or group of people within an organization in accordance with the authority and responsibilities of each in achieving the objectives in question organization legally, do not violate the law and morally. Achievements in accordance with the applicable rules and established by the organization.

Education and training: Education and training according to Notoadmodjo (2003) is an effort to develop human resources, particularly to develop intellectual abilities and personality. According to article 1, the Government Regulation Number 101 of 2000 stated that education and training is the process of organizing learning in order to improve the ability of civil servants to carry out his post. Education and training of civil servants is a process of increasing knowledge, theories related to the work and skills of a civil servant for the purpose can be achieved with the maximum government. To improve the quality of the performance of civil servants as a public servant and the nation needs to be done Education and Training (Revida, 2009).

Career Development: Handoko (2006) highlighted that career is all jobs or positions that are handled or held during one's working life. Thus career shows the development of the individual employees in a hierarchy or rank that can be achieved during the period of employment in an organization. Dubrin (Mangkunagara, 2009) defines career development as staffing activities that help employees plan a future career in the company so that the company and the employee can develop themselves to the maximum.

Job Satisfaction: Marihot (2007) suggests that job satisfaction indicates the extent to which individuals feel positively or negatively various factors of the tasks in the job. Job satisfaction is based on six dimensions, namely the salary, the work itself, boss, co-workers, promotion and working environment. Rival (2009) says that job satisfaction is basically something individual. Every individual have the level of satisfaction varies according to the value system that applies to him. Tingggi increasingly perceived assessment of the activities in accordance with the wishes of individuals, then the higher the satisfaction with that desire. Based on the description above, it can be described as a conceptual framework in Figure 1, below:

Figure 1: Conceptual Framework Research



3. Methodology

Population and Sample: The population in this study was all employees of the Office of Education Gowa totaling 90 people. The technique used in this research is that all members of the population census are sampled in the study.

Analysis Method: Data analysis methods used in this study is multiple regressions which analyzes the statistics tool is used to determine the influence of the independent variable (X) consists of variable education and training, career development and job satisfaction, the dependent variable (Y) is the performance of employees. Sugiyono (2013), to test the hypothesis in this study used models, namely:

$$Y = \beta_0 + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$$

Where:

Y =Performance Officer
X1 =Education and Training
X2 =Career Development
X3 =Job Satisfaction
β0 =Numbers Constants
β1-β3 =Regression Coefficients
e =Error

4. Results and Discussion

Simultaneous Analysis: Simultaneous testing (f-test) is performed to determine whether all the independent variables Xi (education and training, career development and job satisfaction) simultaneously have a significant influence on employee performance dependent variable (Y) to the Education Office of Gowa. Implementation of testing carried out based on the following test hypotheses:

H0; βi=0againstHa; βi≠0

With the testing criteria:

If F-account >F-table or p-value<0,05, H0 is rejected and Ha accepted
If F-account<F-table or p-value>0,05, H0 is accepted and Ha rejected
Thus the regression equation can be used to measure whether the independent Xi variables affect the dependent variable Yi.

Table 1: Analysis ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.616	3	4.205	121.042	.000[a]
	Residual	2.502	72	.035		
	Total	15.118	75			

a. Predictors: (Constant), Job Satisfaction, Education & Training, Career Development

b. Dependent Variable: Employee Performance

Source: data processed

The table above explains that all the independent variables Xi (education and training, career development and job satisfaction) positive and significant effect on the dependent variable Y (employee performance) with the value of F-test 121.042 and significance level of 0.000 or p-value <0.05. Based on the criteria of hypothesis testing, then H0 is rejected and Ha accepted. This means that simultaneously all independent variables have real differences with 0. At the same time, regression analysis obtained can be used to make statistical predictions for measuring influence. Effect of simultaneous variable Xi to variable Y can be seen also from simultaneous determination coefficient (R2). This can be seen from the analysis Simultaneous determination in the following table:

Table 2: Analysis of Simultaneous Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics R Square Change	F Change	df1	df2	Sig. F Change
1	.914[a]	.835	.828	.18640	.835	121.042	3	72	.000

a. Predictors: (Constant), Job Satisfaction, Education &Training, Career Development

Source: data processed

The correlation coefficient (R) of 0.914 means that there is a positive relationship between the variables Xi and direction with variable Y. value of R2=0.835. This means, the effect of variable Xi (education and training, career development and job satisfaction) simultaneously to variable Y (employee performance) was83.5% and the effect of other variables at 16.5%. This influence is in excellent because it is greater than 60% and significant (p-value) =0,000

Partial analysis (t test**)**: Presentation of the results of the analysis is intended to present the regression equation obtained in the study.

Table 3: Regression Coefficients and Significant Levels

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.473	.225		2.099	.039
	Education and Training	.144	.060	.150	2.393	.019
	Career Development	.410	.106	.469	3.885	.000
	Job Satisfaction	.329	.119	.364	2.763	.007

a. Dependent Variable: Employee Performance

Source: data processed

Statistical hypothesis test is:
H0; βi=0againstHa; βi≠0.The significance level (α) =0.05
Testing criteria:
If the t-test>t-table, then H0 is rejected and Ha accepted with α=0.05
If the t-test<t-table, then H0 is accepted and Ha rejected with α=0.05

From the table it appears that partially, all variables have a probability analysis (level of significance) that is different and each variable is explained as follows:

- Variables education and training has a positive and significant impact on the performance of employees at the Department of Education Office of Gowa, based on partial test results using the value t, found value t count for the education and training variables of 2.393 with a significance level of 0.019 (p <5 %). The test results concluded that the hypothesis for the variables of education and training that has been proposed is supported by empirical evidence.
- Variable career development has a positive and significant impact on the performance of employees at the Department of Education Office of Gowa, based on partial test results using the value t, discovered the value of T-count for career development variables of 3.885 with a significance level of

0.000 (p <5%), The test results concluded that the hypothesis for the variables of career development that has been proposed is supported by empirical evidence.

- Variable job satisfaction has a positive and significant impact on the performance of employees at the Department of Education Office of Gowa, based on partial test results using the value t, found value t count for the variable job satisfaction at 2.763 with a significance level of 0.007 (p> 5%), The test results concluded that the hypothesis of job satisfaction variables that have been proposed are not supported by empirical evidence.

Thus the hypothesis H0 is rejected and Ha accepted for education and training variables (X1) career development (X2) and job satisfaction (X3). This means, the regression coefficients obtained from the analysis significantly different from 0 at the 95% confidence level. From the results of the analysis of all the variables that had regression coefficients significantly different from zero, on the basis of these results, the regression equation obtained can be used to make statistical predictions, including forecasting and regression equation obtained is:

$$\mathbf{Y = 0{,}473 + 0{,}144X_1 + 0{,}410X_2 + 0{,}329X_3}$$

The multiple regression equation can be explained as follows:

- The coefficient b0 = 0.473 means that if the education and training variables (X1), career development (X2), and job satisfaction (X3) no change (constant), then the employee performance (Y) in the Office of Education Gowa will not change or amounting to 0.473.
- Coefficient b1 = 0.144 means that any increase in the education and training variables (X1), it is expected to improve employee performance (Y) to the Education Office of Gowa. Tcount amounted to 2.393 with a significance level of 0.019 (sig <0.05) means that there is a positive and significant influence between education and training (X1) with employee performance (Y), assuming other variables (career development and job satisfaction) unchanged ,
- The coefficient b2 = 0.410 means that any increase career development variables (X2), it is expected to improve employee performance (Y) to the Education Office of Gowa. Tcount amounted to 3.885 with a significance level of 0.000 (sig <0.05) means that there is a positive and significant influence between the variables of career development (X2) with employee performance (Y), assuming other variables (education and training as well as job satisfaction) do not experience change.
- The coefficient b3 = 0.329 means that any increase job satisfaction variable (X3), it is expected to improve employee performance (Y) to the Education Office of Gowa. Tcount amounted to 2.763 with a significance level of 0.007 (sig> 0.05) means that there is a positive and significant effect between job satisfaction (X3) with employee performance (Y), assuming other variables (education and training and career development)

The influence of each independent variable on the performance of employees at the Department of Education Office of Gowa described as follows:

Effect of Education and Training on Employee Performance: The regression analysis showed that the education and training variables positive and significant impact on the performance of employees at the Department of Education Office of Gowa. This means the employee's performance is closely linked to education and training because it can improve an employee's performance, both in handling jobs that exist at present and existing jobs in the future in accordance with the waistband tasks within the organization. It is evident also from the education and training program that is programmed by the Office of Education Gowa has been right on target. In addition, employees must also be provided with an experience that has a major role in solving the problems and constraints experienced by employees in running the organization to be more efficient and effective in order to achieve organizational goals.

Effect of Career Development for Employee Performance: The regression analysis showed that the variables of career development and significant positive effect on the performance of employees at the Department of Education Office of Gowa. Career development is an approach-approach to activities formally for improvements or repairs, growth, job satisfaction, knowledge and abilities of employees in order to

ensure that people who are qualified and experience available when needed, thus planning and development clear and steady career that will help employees and organizations to success. This means the employee's performance is closely linked to the development of an employee's career. Employees who have a high chance of improving his career will stimulate the motivation to work better in order pencapian organizational goals. Organizations that have a systematic model in career development of employees will have good performance. The results support the research conducted by Harlie (2011) which states that career development is partially significant effect on employee performance. Each employee can enhance his career; then the employee should strive to manage themselves, not surrender to fate and not also play with collusion and nepotism. So that the effort is not wasted, running in the actual rail, then a career should be planned. Given a good career planning in order to develop careers themselves, the employee will be able to make tactics, what should be done to achieve certain levels. Employees should be trained and developed in specific areas to reduce and eliminate the bad work habits or to learn new skills that will improve their performance.

Effect of Job Satisfaction on Employee Performance: The regression analysis showed that job satisfaction variable positive and significant effect on the performance of employees at the Department of Education Office of Gowa. Job satisfaction is a feeling that the level of positive / negative aspects of the job, the work situation and relations with colleagues. This means the employee's performance is closely linked to employee satisfaction. An employee with a high level of job satisfaction showed a positive attitude towards the work itself, whereas if a person who is not satisfied with his work showed a negative attitude towards the job. This will affect the performance of employees at the Department of Education Office of Gowa. Marihot (2007: 290) suggests that job satisfaction indicates the extent to which individuals feel positively or negatively various factors of the tasks in the job. Job satisfaction is based on six dimensions, namely the salary, the work itself, boss, co-workers, promotion and working environment. Each individual has a level of satisfaction varies according to the value system that applies to him. The more aspects of the work in accordance with the wishes and aspects of the individual, then there is a tendency of the higher level of work satisfaction. When the employee satisfied with the work they will try to do my best to produce a good performance, while conversely a disgruntled employee may also reduce the effort to complete its work.

5. Conclusion and Recommendations

Based on the results of research and discussion that has been stated, this research resulted in findings can be summarized as follows: education and training, career development and job satisfaction positive and significant impact on the performance of employees at the Department of Education Office of Gowa and the hypothesis is accepted. Office of Education Gowa also need to conduct job analysis because this analysis is important to know the needs of employees of each section in the Education Office of Gowa, the needs of employees is certainly not only related to the quantity, but also quality of human resources required, if this is done it will give employee satisfaction on what has been achieved.

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Selected Aspects of Age Management as a Challenge for Polish Entrepreneurs

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Abstract: The process of demographic aging is not only a long-term threat to the maintenance of social security systems, but also a major challenge for the companies in terms of the HR function implementation. It is necessary that employers take a more responsible attitude to the problems of an aging population in order to provide the proper functioning not only of these organisations, but also of the whole society and economy. This paper presents some aspects of age management in the context of the perception of this problem by Polish employers. The main objective of this elaboration was to determine whether and how Polish organisations view the problem of aging of labour force.

Keywords: *Employee, entrepreneur, age management, HR, manager*

1. Introduction

The changes occurring in the contemporary world are characterised by an ageing society and relatively low fertility rates. The ageing of the society is a worldwide problem. The changes also involve a decrease in the workforce, which means that in the future there may be a shortage of employees and problems connected with the existing retirement systems. This is not only a macroeconomic problem. The anticipated demographic changes force employers to face new challenges in terms of human resources management. Noticing those threats has resulted in an increased interest in problems concerning age management at enterprises. However, it should be borne in mind that this is not a new issue. Numerous countries, particularly Scandinavian ones, have noticed the problem of ageing of the society many years ago, hence the results of actions taken to manage the age of the society are already visible (more: Magd, 2003). In 2013, the terms of the employment rate for people aged 55–64 in Poland stood at 40.6% of people in that age category are employed. There are 43.5% of employees in average across the European Union in that age group (EC).

An increasing number of organisations, including those in Poland, undertakes or will soon be forced to undertake various activities in terms of age management. The activities are connected with the creation of favourable work conditions for employees from various age groups, which are aimed at improving the work environment, extending the period of professional activity of individuals and keeping older adults at their workplace despite reaching the retirement age. Currently more and more managers notice the great potential of experienced personnel. Knowledge, competence and skills of many senior citizens can have a positive impact on economic entities, and the proper transfer of duties to such employees in connection with the creation of teams or work groups can help reform enterprise operations and result in tangible benefits. Age management, however, requires numerous bold decisions to be made, which may have strategic significance for the future of an organisation. It is connected, for instance, with a material change in the manner of functioning of units, which translates into a range of organisational changes. The piling up barriers are such a significant challenge for organisations, that they prevent taking steps to introduce changes in terms of age management. Due to the advancing ageing of the Polish society, employers will soon need to face a challenge in the form of creation of favourable work conditions for employees from various age groups. Therefore, it is required to increase the emphasis on the age-positive policy development, creation of systems for inter-generational learning systems and systems connected with security, healthcare, as well as a more holistic approach to human resources planning (Eurofound, 2007).

In this paper the authors present a fragment of pilot studies concerning the problems of age management in Polish organisations. The main objective was to determine whether and how Polish organizations view the problem of the aging of labour force. There was made an attempt to answer the following questions: (1) is the problem of an aging workforce noticed by Polish enterprises and what is the attitude of the management towards the employees in this age group? (2) What age group, according to staff, is preferred by Polish employers? (3) Are the elements concerning the implementation of age management with respect to the

elderly respected in the field of human resource management? (4) Is the intergenerational cooperation present in organisations and what are its effects? (5) Is the discrimination of workers based on age present in Polish enterprises?

2. The essence of age management in the context of human resources management

Age management is a broadly understood notion which is used in various contexts. It is connected with numerous terms, such as: ageing society, demographics, active ageing, and management at all ages, diversity management, discrimination prevention. As Liwiński & Sztanderska (2010) emphasise, age management is a component of human resources management or, more precisely, a component of diversity management. It consists in executing activities which lead to a rational and efficient use of human resources at enterprises by considering the needs and abilities of people at different ages, as well as to increase the efficiency of work of older people. The utilisation of those differences contributes to the creation of a creative environment in which everyone will feel appreciated, the abilities of individual members of the team will be utilised to their full extent and the goals of the organisation will be achieved (Kandola & Fullerton, 1994). This is stressed e.g. by Lemańska-Majdzik & Sipa (2015) in relation to family businesses. Age management is a constantly developing collection of methods for investing and caring for company's human resources so that the work of an individual, regardless of their age, would generate profits for the company and personal satisfaction.

The European Foundation for the Improvement of Living and Working Conditions (2007) indicates that age management can be considered on three various levels: individual, enterprise and labour market structure. In case of the individual level actions directed at senior citizens are mentioned, which are aimed at increasing their chances on the labour market (both for those who are employed and those who are unemployed) by constantly updating their skills and basic knowledge. As Dzieńdziora & Smolarek (2009) noticed, in terms of the employment policy the recruitment of employees is primarily executed on the basis of employee qualifications and their competence. Considering the level of an enterprise, which is the essence of this paper, it is emphasised that age management can be perceived also from the point of view of human resources at the enterprise. The problems are usually noticed during: a restructurisation, changes on the market, organisational changes, technological development, loss of skills, lack of employment or the policy of labour unions. This is stressed e.g. by Gorzeń-Mitka (2014) in relation to family businesses and Okręglicka (2014) to small and medium enterprises. Also, the specific nature of a company, the pressure of costs, consumers' needs, flexible production needs and the maintenance of a qualified workforce, as well as changes in social values at the company influence the decisions made in that scope and the adoption of age management. The final, third level refers to activities connected with age management at various political and labour market levels, starting from international organisations up to local government strategies (Eurofound 2007).

The literature (Casey, Metcalf & Lakey, 1993) mentions five main dimensions of age management at organisations. These are as follows: job recruitment and exit; training, development and promotion; flexible working practice; ergonomics and job design; changing attitudes towards ageing workers. A slightly different division of areas of age management at organisations was presented by Naegele & Walker (2006). They mention: recruitment and selection; professional career development; flexible forms of employment; health protection and promotion; redeployment; the end of employment and transition to retirement. The introduction of age management in enterprises requires an increased awareness of the management and employees, both in terms of threats and opportunities connected with the ageing of the labour force and the changing environment at enterprises. Age management is pointless if there is any practices at the company which concern discrimination on the grounds of age. It is important for the policy of equal chances to be pursued in that scope. Employers should not tolerate direct or indirect discrimination of any employee, regardless of whether it is on the grounds of race, nationality, sex, sexual orientation, disabilities, beliefs, marital status or age (Armstrong, 2011).

An age management strategy at a particular firm and its objectives should be outlined based on a broader vision of values, on which a particular organisation is based and the current personal policy at the firm. Good and comprehensive age management not only increases the potential of older employees, but it also leads to its efficient utilisation. International research (Magd, 2003; Reday-Mulvane, 2005; Mahlberg et al., 2013) shows that the immobile age of employees did not have a negative influence on the efficiency of their work

and, consequently, on the efficiency of enterprise operations (depending on the specific nature of performed work). Therefore, the need to change the attitude toward older people as quickly as possible and counteract the harmful stereotype saying that this group is socially useless and constitutes a burden to the society has been noticed. According to the European Commission (2006) taking steps in the area of age management may bring benefits to enterprises in the form of: a better adjustment of workforce in terms of work experience to job requirements; a reduction of direct and indirect costs of medical leaves and substitutions; an improvement of relationships with clients, who are more frequently people aged 50+ due to the common process of ageing of the society, who prefer contacting company representatives of similar age. transfer of knowledge in organisations; a better utilisation of individual employee capabilities, an increase in the motivation of older employees to work, an increased flexibility in terms of adjusting to quickly changing conditions through expanding employee skill sets. It is worth analysing the construction of an age management policy as a component of strategic management.

Demographic conditions for age management in Poland—selected indices: Organisational management is always executed in certain conditions, which are composed of numerous factors both inside and outside the organisation. As Pocztowski (2007) mentioned the external environment of personnel functions in human resources management consists of other enterprises, labour market participants and features of the macro environment of the following nature: technical, economic, legal, socio-cultural, ecological and demographic. Demographic features have a strong influence on demand for labour, which indirectly influences decisions in terms of the personnel function at the enterprise (Skibiński, 2012). By focusing on demographic changes, which are very important from the point of view of age management, the ageing of the population can be observed. As the data analysis shows (Tab. 1) the systematic increase in the percentage of people aged 65 or more with regard to the percentage of population aged 15–64, i.e. the working age population, is visible in Poland as well. Also, the decrease in the number of people in the pre-working age group, i.e. aged 0–14 is dangerous, because it means that the process of a decrease in the working age population is accompanied by the ageing of the labour force.

Table 1: Selected amounts characterising the demographic situation in Poland (forecasts included)

Selected indices		Years				Change
		1990	2010	2030*	2050*	(2010–2050)
Percentage of population according to economic age groups [%]	0–14 years old	21.5	15.0	15.0	13.9	-1.1
	15–64 years old	64.8	71.5	62.9	57.0	-14.5
	65 and older	10.1	13.5	22.1	29.1	+15.6
Life expectancy [years]	Male	66.5	72.1	75.8	78.7	+6.6
	Female	75.5	80.6	82.7	85.1	+4.5
Fertility rate		2.1	1.4	1.6	1.7	+0.3

* Forecasts
Source: own study based on: World Data Bank and Eurostat

The process of ageing of the population is also accompanied by an increase in life expectancy, both for men and women. It is expected that the increase in the average life expectancy between 2010 and 2050 will amount to 6 years in case of men and almost 5 years in case of women. Therefore, on the one hand there is an increase in life expectancy, and on the other hand there is a low fertility rate, which leads to a decrease in potential labour force.

3. Methodology

The analysis was conducted at the turn of March and April 2015[1] using a diagnostic survey. A survey questionnaire was used, which comprised of 23 open-ended, semi-open-ended and closed-ended dichotomous and cafeteria questions as well as demographics. Questions used nominal, relative and rank

[1] This is a pilot study and it constitutes an introduction to further research in the scope of the analysed research problem.

order scaling. The selection of the research sample was executed using the method of non-probability sampling. The N = 138 research sample comprised of students of part-time studies at the Faculty of Management at the Częstochowa University of Technology. An important premise for the selection of the research sample was the fact that the respondents are employed and they belong to various working age groups. They also have certain work experience and knowledge on the functioning of enterprises at which they are employed. The characteristic features of respondents show, that the researched group was mainly comprised of women—52.2%. Most of respondents were employees up to the age of 40 (72.5%), whereas the most numerous group comprised people aged 25–34, to which as many as $^1/_3$ of respondents belonged. Regular employees, among whom most are women—60.9% of that group—are the largest group among the respondents. As much as $^1/_3$ of respondents are managers, of whom most are men, particularly among senior managers (80.0% are men). Almost half of respondents (49.3%) are employees with a relatively short period of being employed at organisations which were their current workplace at the moment of the analysis. As much as 27.5% of respondents indicated a period of employment of over 10 years. The characteristics of the research sample are presented in Table 2.

Table 2: Group characteristics

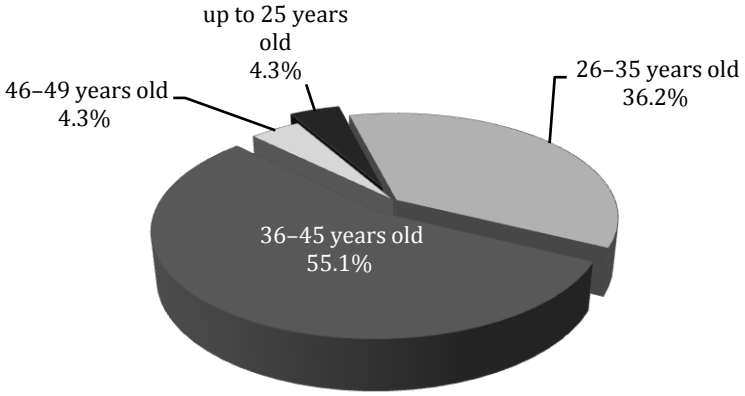
FEATURES		PERCENTAGE
Age group	up to 25 years old	23.2%
	25–34 years old	33.3%
	35–39 years old	15.9%
	40–44 years old	20.3%
	45–49 years old	5.8%
	50 or older	1.4%
Employment period at the organisation	less than 5 years	49.3%
	5–10 years	23.2%
	more than 10 years	27.5%
Type of performed work	Physical	17.4%
	intellectual	60.9%
	mixed-type	21.7%
Professional status at the organisation	senior management	7.2%
	junior management	26.1%
	regular employee	66.7%

Source: own work based on survey

4. Selected results of the analysis

White attempting to characterise entities at which the respondents are employed it should be noted that they are mostly organisations providing services—55.1%. Operations in the area of production or trade were indicated by 11.6% of respondents. In the case of remaining firms a mixed profile of operations was indicated. Almost ¾ (73.9%) are private entities. More than half of respondents work at entities from the SME sector—they comprise 55.1% of respondents. The remaining respondents are employed at large corporations employing over 250 people. Microenterprises (up to 9 employees) are the workplace for 20.3% of respondents. There is a clear domination of employees aged 26–45 at analysed organisations—they constitute 90.1% of all indications. The group, however, is dominated by employees aged 36–45. Very young employees (less than 25 years old) and those aged 46–49 each comprise only 4.3% of employees at the organisations. (Fig. 1) The results show that the occurrence of ageism is still a significant problem in Poland, mainly with regard to senior citizens. If one were to look at the wealthy Western European countries, then he would see that persons who have yet 15–20 years left to reach the retirement age are still active on the labour market and they contribute to the economic growth of those countries (more: Szukalski, 2009).

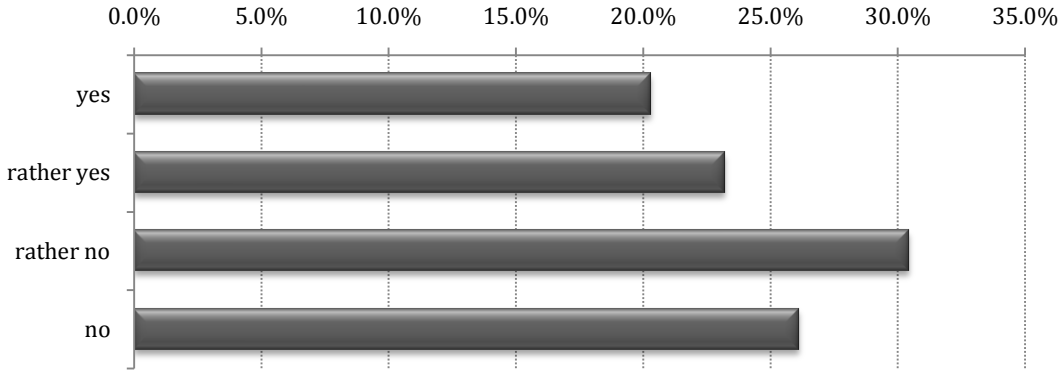
Figure 1: The average age of employees at the respondents' workplace



Source: own work based on survey

The orientation for young people is also shown in the answers to the question regarding the employers' preference with regard to the age of potential employees. As much as 79.7% of answers indicate that employers most frequently employ persons aged 26–35. Younger employees were indicated in 15.9% of answers, whereas those aged 36–45 only in 4.3% of answers. It should be emphasised that none of the aforementioned cases considers persons aged over 50 and the percentage of people aged 36–45 has significantly decreased with regard to the employment of new employees, and people aged 46–50 have not been considered. This is unsettling in the context of the ageing labour force. Unfortunately, human resources planning at organisations do not notice the need to employ older employees, aged over 45. The obtained results show that the awareness with regard to the ageing of the population is low among employers and employees. This is also confirmed by the fact that only 20.3% of respondents clearly indicated that they notice the problem of the ageing labour force at their workplace, whereas 23.2% declared that they rather notice it. Unfortunately, more than half of respondents (56.5%) claim that the problem is not or is rather not noticed at their workplace. (Fig. 2) In the case of the management, its attitude to older employees is assessed to be at a medium level—3.22 in a 5-point scale.

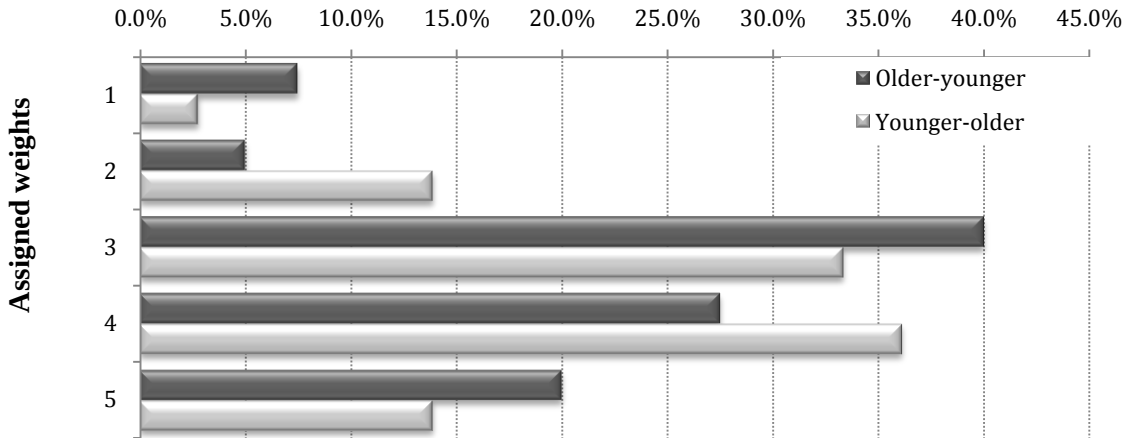
Figure 2: Noticing the problem of ageing of the labour force at firms



Source: own work based on survey

An important element which favours the efficient introduction of age management to the organisational strategy is the proper atmosphere at the workplace and, primarily, positive attitude to inter-generational cooperation. The existence of such cooperation at the workplace was indicated by 58.0% of respondents. In 80.0% of cases it is two-way cooperation, while in the case of 10.0% it concerns the direction older–younger employees. The evaluation of intensity of that cooperation in both directions is comparable—it is at 3.48 for older-younger cooperation and 3.44 for younger-older cooperation on a 5-point scale. The detailed layout of answers is presented in Fig. 3.

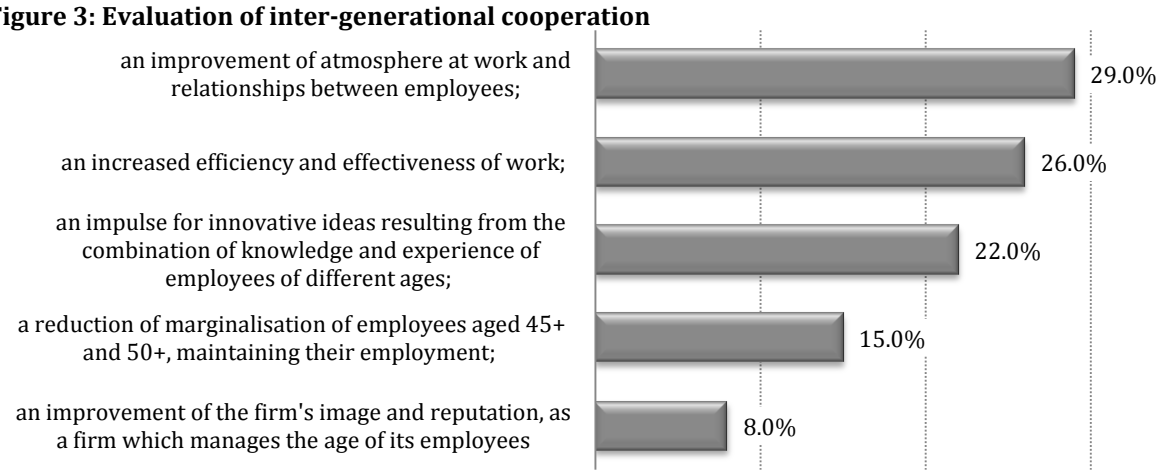
Figure 3: Evaluation of inter-generational cooperation



* in a 5-point scale, where 1 means the least intense and 5 means the most intense.
Source: own work based on survey

The results of inter-generational cooperation are mainly focused on the improvement of the relationships, which translates into efficiency and the emergence of new ideas, which favours innovation. The main result of that cooperation is a better atmosphere and the tightening of relationships between employees (29.0%), which leads to increased efficiency and effectiveness of work (26.0%) and impulses for innovative ideas (22.0%) Only 8.0% of respondents indicate that such type of cooperation influences their perception of the firm as an organisation which manages the age of its employees in a positive way (Fig. 3). The introduction of age management requires numerous internal changes at the organisation. One of the barriers for the efficient introduction of activities in that scope is bad habits of employers, who discriminate employees in various respects. Sometimes it becomes visible already during the recruitment. Discrimination does not only result from the position of the employer—it can also be noticed between employees. The analysis of data shows that $^{1}/_{3}$ of respondents notice the phenomenon of discrimination among their co-workers. Similar answers were given in that area with regard to employers. As much as 31.9% of employees indicated that their employer discriminates employees on grounds of sex, age, competence and skills or descent. Considering all answers in that scope, employees most frequently indicated the possessed competence and skills—29.4% of all answers. Out of all respondents ¼ emphasised discrimination on grounds of sex and 23.5% on grounds of descent. The remaining answers concerned discrimination on grounds of age (22.1%).

Figure 3: Evaluation of inter-generational cooperation

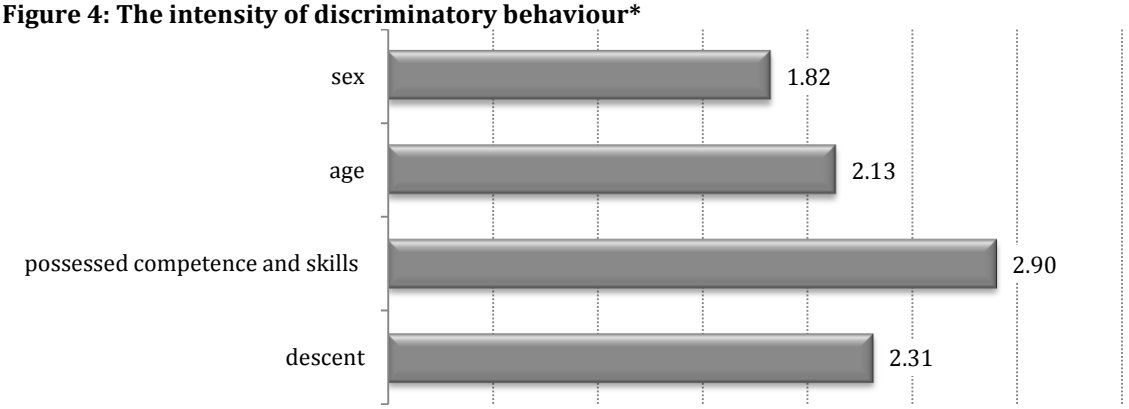


Source: own work based on survey

In order to come to deeper conclusions in that scope a ranking was employed, which indicated that the intensity of those activities falls between 1.82 and 2.9 on a 5-point scale? With regard to individual reasons

for discriminatory behaviour, the most frequently indicated reason also obtained the highest index of intensity. The situation slightly changed in the case of other reasons for discriminatory behaviour. Discrimination on grounds of sex had the lowest index—below 2.0, whereas discrimination on grounds of age, despite the lowest general number of answers, reached the average weight of 2.13. (Fig. 4)

Figure 4: The intensity of discriminatory behaviour*



* in a 5-point scale, where 1 means the least intense and 5 means the most intense.
Source: own work based on survey

5. Conclusion

The future competitiveness of firms and the efficiency of their operations will depend on the efficient use of older employees and the development of their abilities (Smolarek & Dziędziora, 2014). In order to efficiently introduce age management at organisations it is required for the management to be highly aware of the existing and increasing threats resulting from the ageing of the labour force and the changing environment in which enterprises function. It is also important to understand, that knowledge, competence and the abilities of senior citizens may increase the internal potential of an organisation, for instance through the creation of inter-generational teams or work groups which share their knowledge and experience. To sum up, it can be seen that at the evaluated organisations:

- the awareness with regard to problems of ageing of the labour force is low;
- there is a clear prevalence of employees aged 26–45, and employers are most eager to employ people aged 26–35;
- the attitude of the management toward older employees is at a medium level—3.22 in a 5-point scale;
- human resources planning at organisations do not see the need to employ older employees—aged over 45.

Age management requires a proper atmosphere which favours the acceptance of diversity and cooperation, also with regard to the execution of the equal chances policy. As research at Polish organisations unfortunately shows, the phenomenon of discrimination both on the part of employers and other employees can be noticed, however discrimination on grounds of age is not the dominating type. With regard to inter-generational cooperation it can be pointed out that it exists, but it is executed only in a small scope. Employees notice the results of that cooperation, in particular with regard to the improvement of atmosphere and the tightening of relationships between employees, which is followed by an increased effectiveness and efficiency of work.

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The Effect of Employee's Working Satisfaction on Organization Commitment at PT (Persero) Angkasa Pura I Branch of Hasanuddin International Airport in Makassar

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Abstract: The aim of the study was to dicover employee's working satisfaction and organization commitment and correlation and effect of working satisfaction factors such as compensation, job, immediate superior, promotion, and working partner on organization commitment. The study was conducted at PT (Persero) Angkasa Pura I Branch of Hasanuddin International Airport in Makassar. The study was descriptive. The data were collected through questionnaire. The number of samples was 65 employees as respondents selected by cluster sampling at 3 divisions. The independent variable of the study was working satisfaction (X) comprising compensation, job, supervisor, promotion, and working partner and the dependent variable is organization commitment (Y). The analysis used in the study was regression analysis. The result of the study indicate that the level of employee's working satisfaction and organization commitment are high. There is a strong correlation between working satisfaction and organization commitment at on commitment and working motivation also has a significant effect compensation, promotion, and working partner, but it has no significant effect on job and immediate superior.

Keywords: *Working satisfaction, compensation, job, immediate superior, promotion, working partner, organization commitment*

1. Introduction

Robert L. Khan expressing one's attitudes and job satisfaction within the organization is a major part of the individual 's behavior. Job satisfaction is an attitude of individuals in connection with their work. A study of attitudes towards work (Job Attitudes) of 6000 the industrial workers at a tractor factory in the United States shows that there are four relatively independent factors which contribute towards the formation of satisfaction achieved from a situation of total employment. The factors are: a) Intrinsic satisfaction of a job, b) Satisfaction with the company concerned, c) Satisfaction with supervision, d) Satisfaction with remuneration derived, e) Opportunities for mobility. The indicator can be used as a source of satisfaction for specific groups of workers, but for another group it became a source of dissatisfaction. According Handoko (2001) job satisfaction is an emotional state that is pleasant or unpleasant by which employees view their work. PT (Persero) Angkasa Pura I in improving employee satisfaction also experienced constraints. This is shown by the problems that occur in PT (Persero) Angkasa Pura I. Employees PAP-I collected in the union to strike PAP-I requires management to improve the welfare and the abolition of the criminalization of trade union the right to vote. Some things they demanded among other things an increase in basic salary, annuity, health, and pensions. The reason they do this action because until now there is no base salary adjustments still equivalent basic salary of civil servants in 2006. (Source : Daily Fajar , Thursday, May 8, 2008).

The impact of job dissatisfaction is feared may reduce commitment to the organization. To create employees who are committed to the company, the company should consider factors - factors that influence commitment. Sopiah (2008) Suggested that there are eight factors that positively influence the organizational commitment, namely: 1. Promotion, 2. Characteristics of employment, 3. Communications, 4. Leadership, 5. The exchange of extrinsic, 6. Exchange of intrins, 7. Extrinsic rewards, 8. the intrinsic rewards. In addition, research conducted by Joseph et al. (2007) stated that job satisfaction has a direct relationship with organizational commitment. Most of the employees are satisfied with the company will have a strong commitment to the organization. Other studies conducted by Danan (2008) showed a positive and significant correlation relationship with job satisfaction and commitment organizational citizenship behavior. Individual attitude is the underlying basis for understanding exactly how employee commitment to the organization PAP-I in order to remain embodies the achievement of company goals, vision and mission of the company, which is based on the values of the corporate culture, the middle of dealing with problems of employee dissatisfaction PAP-I against compensation. This phenomenon also shows how these factors work satisfaction

that consist of Compensation, Employment, Direct supervisor or manager, program promotion, and co-workers are interrelated and can influence the formation of employee commitment to the organization.

2. Literature Review

Organizational commitment is defined as the relative strength of individual identifying himself into the part of the organization 's involvement, which is characterized by the acceptance of the values and goals of the organization, seeking the organization's willingness and desire of maintaining membership in an organization. Wangsadjaja (2006) distinguishes commitment to the organization of three components, namely Affective Commitment, Normative Commitment, and continuance commitment.

- Affective Commitment is associated with emotional commitment, identification and involvement of employees in the organization. Employees with high Affective components, do not break away from the organization because keinginnya to remain bound to the organization. This commitment is the key to employees stay Because they want to.
- Normative Commitment. Have term employees stay Because they have to, an employee beliefs about the obligation to contribute to the organization. Employees must carry out its work to achieve the goals set by the company.
- Continuance commitment is a commitment that is formed on the basis of rational cost-benefit considerations faced by employees when faced with the decision to come on board in the organization or about to come out of the organization. (employees stay Because they feel they ought to).

Influence of Organizational Commitment: Conditions to be faced by the organization when employees have low commitment as follows:

- High levels of abseentism. (high levels of absenteeism)
- High levels of turnover (employee turnover rate is high). This relates to the costs incurred by the company to recruit and train new employees.
- unwillingness to share and make-sacrifice. Unwillingness to share and sacrifice for the benefit of the organization. Employees who have a low commitment end low motivation and result in decreased productivity.
-

An organization that sees its employees and applies as a family member organizations, will be an overwhelming urge to increase organizational commitment. In turn, organizational commitment are high will result in a wide range of attitudes and positive behavior, such as avoiding actions, behaviors and attitudes that harm the good name of the organization, loyalty to the leader, the peer level and to subordinates, high productivity, willingness to resolve conflicts through consultation and etc.

Job Satisfaction: Job satisfaction is one's attitude towards her work (Sariyathi, 2003) . Someone who works a high level of satisfaction will have a positive attitude towards work . Conversely, if a person is not satisfied with his work will have a negative attitude towards work. Siagian (1999) argued that job satisfaction is the attitude and feelings towards their work, the employment situation and working conditions in the work environment that is the result of the assessment is subjective. Job satisfaction is closely related to the emotional state of pleasant and unpleasant from the perspective of employees on the job . The management must constantly monitor job satisfaction because it affects absenteeism, labor turnover, complaints, and other personnel issues (Handoko, 2001). To discuss job satisfaction several theories have been proposed to state why someone enjoys his job so that the commitment can be created, and beneficial to both parties, both the employees and the company itself .

- Comparison of Interpersonal Theory (Interpersonal Comparison Theory), also known as Discrepancy Theory. According to the discrepancy theory advanced by Porter (1961), job satisfaction or dissatisfaction felt by individuals is the result of a comparison made by himself against a variety of things that are easy to obtain from his job and he hopes .
- The theory expressed by Frederick Herzberg called two-factor theory (Two Factor Theory). Satisfaction Factors are factors or circumstances that are formed as a source of job satisfaction which, if not met will cause dissatisfaction and work motivation. Disatisfaction (Hygiene Factors) are

factors that become evident source of dissatisfaction which consists of income, supervision, personal relationships, working conditions, and status .

- Equity Theory (Theory of Justice). According Sariyathi (2003) which states that a person will experience satisfaction or dissatisfaction with the work depends on whether he felt the justice or injustice of the situation. Each employee will compare the inputs - outcomes ratio with the inputs - outcomes himself another employee (comparison person)
- Theory Fulfillment (Need Fulfillment Theory). According to this theory , employee job satisfaction depends on whether or not the employees' needs are met. Theory of needs by Maslow hierarchy of human needs is 1). physiological needs, 2). Security needs, 3) the need for a sense of belonging, to be accepted by the group, afilisi, interaction, 4) . The need for self-esteem, 5) . The need for self-actualization use abilities, skills, and potential.

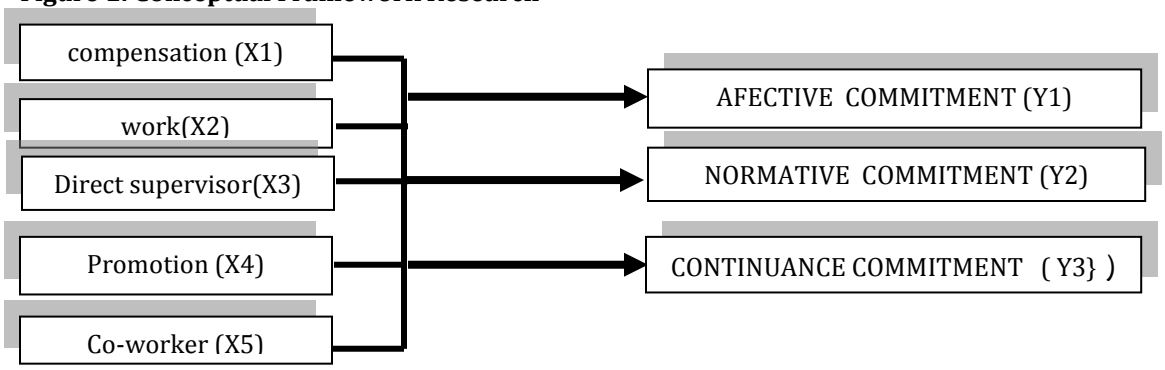
According Wangsadjaja (2006) job satisfaction consists of five indicators, namely:

- Compensation, such as salaries. Employees want dipresepsikan as fair compensation system, no doubt, and in line with her hope. When salaries are seen as fair based on the demands of work, skill level of the individual and the community wage standards are likely to be generated satisfaction.
- The work itself. Employees tend to prefer jobs that provide opportunities to use abilities and skills, freedom, and feedback menganai job. Less challenging job of creating saturation, but too much of a challenge can also create frustration and feelings of failure.
- Direct Supervisors or supervision have an important role in management. Supervision relating to the employee in performing his job. Employees generally prefer to have supervision that is fair, open, and work with subordinates.
- Promotion of work. Promotion occurs when an employee moves from one job to the higher positions, with responsibilities and organizational level. At the time of promoted employees generally face increasing demands and skill, ability, and responsibility. Most employees feel positive because it promoted.
- Co-workers. For most employees, the work also fills the need for social interaction. Therefore, not surprisingly, have friendly colleagues and support will lead to increased job satisfaction.

Conceptual Framework

For ease of understanding, it can be made frame of the study as follows:

Figure 1: Conceptual Framework Research



3. Methodology

This type of research used in this research is Quantitative Descriptive Analysis. This research was conducted at PT (Persero) Angkasa Pura I Branch Hasanuddin International Airport in Makassar. The sample used some 70 people who were at 3 dvisi namely:

1. Division of Commercial and Business Development = 21. 2. Finance Division = 20. 3. Division of Personnel and General = 29.

In consideration , the employee at the 4 other divisions of the Division of Air Traffic Operations , Airport Operations Division, Division of General Engineering and Equipment, and Electronic and Electrical Engineering Division has a level of intensity of the work is very high. Data collection tool that is used in the form of aquestionnaire about job satisfaction and employee commitment to the organization. Until the time limit data collection in the form of a questionnaire, the total number of questionnaires returned by 65 respondents. The number of samples is the basis for the next stage of data processing. This Analysis is used Multiple linear regression is formulated as follows:

$Y = b0 + b1x1 + b2X2 + b3X3 + b4X4 + b5X5 + e$

Where:

Y = Commitment to the organization
b0 = Constant
X1 = Compensation
X2 = Work
X3 = Supervisor
X4 = Promotion
X5 = Coworkers
b1 , b2 , b3 , b4 , b5 = Regression Coefficients
e = Variable bully

The variables used in this study include:

1. The independent variable , the variable suspected as the cause of the dependent variable . In this case the independent variable is the job satisfaction of employees consisting of: Compensation (X1), Employment (X2), Supervisor (X3), Promotion (X4), and Coworkers (X5). 2. The dependent variable, the variable that allegedly occurred as a result of the interaction of independent variables. The dependent variable in this study is Commitment (Y) to the organization.

4. Results and Discussion

Test the validity of using the technique of product moment correlation r significance level 0:01 correlate with scores of each item statement with a total score variable. The validity of the test results above shows all variables in the study questionnaire declared invalid . Measurement reliability using Cronbach alpha (α). If the coefficient Cronbach alpha (α) value is greater than the minimum reliability, namely 0.06, then each item in the questionnaire statement acceptable or reliable. The reliability of the entire instrument measurement results showed Cronbach alpha coefficient (α) is worth 0.902 which means that the whole point statement can be accepted. Multikolinearitas detection can be done through VIF. If the value is greater than five VIF (VIF > 5), it is estimated to occur multikolinear, but if the value is smaller VIF 5 (VIF < 5), it is not expected to occur multikolinear.

Table 1: Test Results Multicolinearity

No Variable	VIF	Description
1 Compensation (X1)	1,395	Not happening Multicolinearity
2 Work (X2)	1,216	Not happening Multicolinearity
3 Direct Supervisors (X3)	1,453	Not happening Multicolinearity
4 Promotion (X4)	1,211	Not happening Multicolinearity
5 Partners (X5)	1,559	Not happening Multicolinearity

Source : Primary data are processed , 2010

The analysis showed the highest VIF 1.559 where the value is less than five (1.559<5) it can be said not occur multikolinear the independent variable.

Results Descriptive Analysis Level of Satisfaction and Organizational Commitment Level: The average value (mean) of the variables of job satisfaction and commitment as follows :

- Mean variable compensation (X1) = 3.7462
- Mean Job variables (X2) = 3.9346
- Mean Direct Supervisors variable (X3) = 3.9923
- Mean Promotions variable (X4) = 3.7923

- Mean Partners variable (X5) = 3.9808
- Mean Organizational Commitment variable (Y) = 3.9374

Table 2: Regression Test Results

No	Variable	unstandardized Coefficients	t-test	P –Value signification
1	(Constant)	-0.025	0.968	-0.040
2	Compensation (X1)	0.256	3.015	0.004
3	Work (X2)	0.124	0.950	0.346
4	Direct Supervisors (X3)	0.017	0.171	0.865
5	Promotion (X4)	0.278	3.307	0.002
6	Partners (X5)	0.350	2.617	0.011

R2 = 0.536 R = 0.732 F-count = 13.627 Sig F = 0000
significance on P < 0.05

Source : Primary data are processed 2010

The data above, it can be described that the level of employee satisfaction on every job satisfaction is high variable. This is indicated by the value range of each variable job satisfaction between 3:40<4.20. Similarly, a picture of the high level of commitment to the organization demonstrate the value of 3.9374, which means the level of employee commitment PAP-I is high. Based on the above data , the correlation coefficient (r) indicates the value of 0732 which is between the range of values from 0.26 to 0.75 . It means that there is a strong relationship amounted to 73.2 % between the variables of job satisfaction which consists of compensation (X1), work (X2), the direct supervisor (X3), promotion (X4) and coworkers (X5) of the Commitments (Y) on the company .

The value of F = 13.627 with significant value F change (p) = 0.000 is smaller when compared to 0:05. This means that the independent variables consisting of compensation (X1), work (X2), the direct supervisor (X3), promotion (X4) and coworkers (X5) simultaneously positive and significant effect on the dependent variable, namely Commitment (Y) employees PT (Persero) Angkasa Pura I Branch Hasanuddin International Airport in Makassar. The coefficient of determination (R2) indicates the value of 0.536, this means that the independent variables consisting of Compensation (X1), Employment (X2), Direct Supervisors (X3), Promotion (X4), and Coworkers (X5) are included in the model is able to explains the diversity of the dependent variable, namely commitment (Y) 53.6 %, while 46.4 % is explained by other variables not included in the regression model. These variables comprise corporate policy, communications, performance, supervision, facilities and infrastructure, as well as motivation.
The regression equation is formulated as follows:

$$\mathbf{Y = -0{,}025 + 0{,}256X_1 + 0{,}124X_2 + 0{,}017X_3 + 0{,}278X_4 + 0{,}350X_5}$$

B0 coefficient = -0.025, meaning that if the variable compensation (X1), work (X2), the direct supervisor (X3), promotion (X4), and co-workers (X5) no change increase, the organizational commitment (Y) will decrease by 2.5%. Coefficient B1 = 0.256 means that any increase in variable compensation (X1) of the unit it is expected to increase by 25.6% commitment. T value of 3.015 with a significance level of 0.004 (sig <0.05) means that there is a positive and significant influence between compensation (X1) with the commitment (Y), assuming other variables (X2, X3, X4 and X5) constant. B2 = coefficient of 0.124 means that any increase in employment variable (X2) of the unit, it is expected to increase by 12.4% commitment. T value of 0.950 with a significance level of 0.346 (sig> 0.05) means that there is no significant influence between work (X2) with commitment (Y), assuming other variables (X1, X3, X4 and X5) constant. Coefficient b3 = 0.017 means that any increase in variable direct supervisor (X3) of the unit, it is expected to increase the commitment of 1.7%. T value of 0.171 with a significance level of 0.865 (sig> 0.05) means that there is no significant influence between the direct supervisor (X3) with commitment (Y), assuming other variables (X1, X2, X4 and X5) constant. B4 coefficient = 0.278 means that any increase promotion variable (X4) of the unit, it is expected to increase by 27.8% commitment. T value of 3.307 with a significance level of 0.002 (sig <0.05) means that there is significant influence between promotion (X4) with commitment (Y), assuming other variables (X1, X2, X3, and X5) constant. B5 coefficient = 0.350 means that any increase in variable coworkers (X5) one unit, it is expected to increase by 35% commitment. T value of 2.617 with a significance level of 0.011 (sig <0.05) means that there

is significant influence between coworkers (X5) with commitment (Y), assuming other variables (X1, X2, X3, and X4) constant. Based on the description above, it can be seen that there are three independent variables consisting of Compensation (X1), Promotion (X4), and Coworkers (X5) are positive and significant effect on the dependent variable is Organizational Commitment (Y) . While the Employment (X2) and Direct Supervisors (X3) had no significant effect on organizational commitment PAP -I Branch Hasanuddin International Airport.

Employee satisfaction simultaneously positive and significant impact on the organization's commitment to the PAP-I Hasanuddin International Airport in Makassar. Results of the assessment of the respondents also describe the level of employee satisfaction and organizational commitment levels at PT (Persero) Angkasa Pura I Branch Hasanuddin International Airport in Makassar is high. Compensation system according to the workload, responsibilities, trends comparison of compensation received by the received others, and timeliness of payment has been providing job satisfaction for employees PAP-I. This opinion is supported by the statement Flippo (2008) that the compensation is remuneration that is fair and reasonable given to workers of his services in achieving organizational goals. Patton (1977) in Rosary (2003) also suggests 7 compensation policy criteria that should be considered by any company that is 1) Adequate, 2). Worthy, worthy, reasonable and fair, 3). Balanced and fit, 4) The ability of companies, 5). Can meet the basic needs of employees, 6). As a motivator, and 7). Can be received by an employee. Partial regression results show that the variable compensation and significant positive effect on organizational commitment. If the compensation received by employees in accordance with the criteria and principles, then formed the confidence of employees in the achievement of organizational goals that synergy with the personal goals of employees, involvement in activities, and loyalty to the organization. Previous research conducted by Djati (2003) suggested that job satisfaction of employees in compensation has a significant influence on loyalty, willingness to work and pride of employees in the organization. Ironically, the results of current research and the results of previous research on compensation, contrary to the reality of what happened in the PAP-I. Employee dissatisfaction that led to strike action in May 2008 originated from the demands of employees to increase welfare. As a state-owned company they want the salaries of its own based on professionalism, because until now the standard implementation of the salary is based on the standard salary of civil servants in 2006.

Theory of justice that support employee dissatisfaction situation of PAP-I expressed by Sariyathi (2003) that a person will experience satisfaction or dissatisfaction with the work depends on whether he felt the justice or injustice of the situation. Each employee will compare the inputs-outcomes ratio with the inputs-outcomes himself another employee (comparison person). In other words, a person tends to compare the compensation or reward earned by the compensation received by others who have a similar workload. When the amount of compensation between the two people are the same, it would appear job satisfaction. When smaller then there will be a sense of disappointment which then reduces the motivation to work well. If one receives more, then he will be motivated more strongly. (Mangkunagara, 2008). Similarly, one of the instruments in the Theory of Hope (Expectancy Theory) by Vroom suggested that the concept of fairness in reward (The Equity of Reward), assume remuneration derived less than the input and returns achieved by others, it is considered unfair. The work has a positive influence but not significant in shaping the organizational commitment to the PAP-I Although the results of the assessment of the respondents showed the work carried out in accordance with the knowledge and expertise of each employee, there is a clear job description, the freedom of responsible decision-making, and job it does give a lot of lessons.

The theory put forward by Frederick Herzberg support the assessment of the respondents referred to as two-factor theory (Two Factor Theory). According to the characteristics of jobs that are grouped into two categories: disatisfaction or dissatisfaction and satisfaction or gratification. Factors disatisfaction are factors or circumstances that are formed as a source of job satisfaction which, if not met will not lead to satisfaction and motivation. Conversely, if fulfilled will lead to satisfaction and motivation. These factors include: achievement, ability, authority, responsibility, and promotion. The above theory is supported by research conducted by Adianto and Agustin (2005) discloses the effect of job characteristics and job satisfaction. According to them if the employee has characteristics corresponding to his job, then his performance and work satisfaction will increase. Research conducted by Perdanawati (2006) supports the results of the partial regsesi that said work had no significant effect on commitment. Only variable salary, supervisors, and

coworkers who have a significant effect on organizational commitment. Basically the work within the scope of the PAP-I has been structured and standardized, so that employees have to finish it responsibly. In contrast to private companies that prefer the profitalisme, the work carried out is challenging, use initiative, abilities, and skills. Employees prefer jobs that match the skill, liberty and the feedback from his job, but if too much of a challenge can lead to frustration and feelings of failure. Partial regression results also illustrate the variable direct supervisor and not significant positive effect on organizational commitment. Yet according to the respondents their superiors always guiding, directing, to discuss issues related to the work, inform the change company policies, and motivating career development. Actually, standardization leadership set by the company in general has led the process as proposed by Winardi (2007).

According to the process of leading a direct supervisor is 1). Make decisions, 2). Focusing on objectives to be achieved, 3). Planning and formulating policies, 4) Organize and place employees in positions that exist, 5). Carry out communication with subordinates, colleagues and their superiors, 6). Lead and supervise, and 7). The leaders supervise the activities. Standardization permanent boss or leader this is not too influential to employees to establish a commitment to the organization. If studied further, the role and process of a direct supervisor can have an impact as a motivator in improving labor productivity. Information about career development or promotion of employees in the company is always available and promotional programs provided by the company was considered quite meet the principles of fairness and objectivity. Personal benefits felt by employees through this program is the emergence of personal pride, of high social status and income increase. Besides the promotion program gives a positive stimulus to boost employee productivity. This result is also supported by a statement Hasibuan (2005) who said promotion of employees have an impact on the increase in social status, authority, responsibility, and income for employees. Regression results show promotion variables have a significant influence on the formation of the organization's commitment to the PAP-I. Previous studies by Hutagalung (2008) also revealed that the promotion and compensation significant effect on organizational commitment.

Unity work in team work can improve employee job satisfaction. Theory group's view (Social Reference Group Theory) reveals employee satisfaction is not dependent on the fulfillment of the needs, but relied heavily on the views and opinions of which the employee is considered as the reference group. Share information, conduct discussions to solve the problem is an active activity among fellow colleagues in this company. These results are based on an assessment of respondents view when associating with theory states that the group of employees will be satisfied if the results of its work in accordance with the interests and needs that are expected by the working group. On the other hand, informal relationships between colleagues constantly intertwined like a hobby or exercise together, recitation or religious activity, and recreation. This solid interaction will foster a sense of community in realizing the achievement of organizational objectives. This is evident from the results that showed variable regression coworkers indeed significantly influence the formation of organizational commitment. The regression results give a picture of the relationship between the variables of job satisfaction showed a strong correlation and impact on organizational commitment.

Employees who have a basic affective organizational commitment to have different behavior with employees based continuance. Employees who want to become members would have a desire to use the business in accordance with the objectives of the organization. Instead, they were forced to become a member would avoid financial losses and other losses, so it might just do the job that is not optimal. Meanwhile, normative commitment that developed as a result of the socialization experience, depending on the extent to which employees have a feeling of obligation. The results of research on the influence of job satisfaction on the commitments proposed by Wangsadjaja (2006) also suggests that employees have a high level of Affective Commitment, Normative Commitment while, and continuance commitment at a sufficient level. Similarly, the level of job satisfaction show a high level. If the company does not attempt to make changes to increase job satisfaction factors, the impact on the employees' commitment to the organization. Changes made not only on the variable salary, job, direct supervisor, promotion, and co-workers, but for all dimensions that can be used as indicators of job satisfaction as policies that can improve the compensation system kesejahretaan employees. It is feared occurred during a strike in five airports under the PAP-I. According to Wangsadjaja (2006) This action is still within reasonable limits as Voice expression in the PAP-I. Although the internal action occurs in the PAP-I, but they remain committed to enhancing flight navigation services to the public in accordance with the purpose, vision, and mission.

5. Conclusion and Recommendations

Results of research and discussion that has been described, it can be concluded as follows:

- The description of the level of employee satisfaction and organizational commitment at PT (Persero) Angkasa Pura I Branch Hasanuddin International Airport in Makassar is high.
- There is a strong relationship between the variables of job satisfaction) consisting of compensation, employment, direct supervisor, promotion, and co-workers on employee job satisfaction
- Overall there is a positive and significant influence between the factors of employee satisfaction which consists of Compensation, Employment, Tops Direct, Promotion, and Partners on organizational commitment at PT (Persero) Angkasa Pura I Branch Hasanuddin International Airport in Makassar. In partial compensation has a significant influence on organizational commitment. Work variables have a positive effect but not significant between work and organizational commitment. Variable Direct Supervisors also have a positive but not significant effect on organizational commitment. While variable promotion and co-workers and significant positive effect on organizational commitment.
- Limitations of this study is that the sample used was less representative where samples are taken only three divisions: Division of Commercial and Business Development, Financial Division, and the Division of Personnel and General. Another limitation is the questionnaires filled out by respondents was the uniformity of response.

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Entrepreneurship Development and Market Orientation Model as A Strategy in Food Security in Wamena, Jayawijaya

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Abstract: Entrepreneurship Development and Market Orientation Model as the strategy in Food Security in Wamena, Jayawijaya.This research is aimed to discover: 1) the mindset of farmer groups (wen mina hipere) about entrepreneurship, 2) the ability of entrepreneurship and market orientation of the farmer groups, 3) The factors that affect the entrepreneurship and the orientation toward the managing ability of garden, fish and sweet potatoes. Population is a group of farmers (*wen mina hipere*) who work as farmers of sweet potatoes and freshwater fish culturing (carp, catfish and tilapia) that exist in the region of Silokarno Doga District, Wogi village, Wamena. The Samples are 20 farmers as determined by Proportionate cluster random sampling method. Sampling was conducted on a group of farmers (nina hipere) around Wogi village, Wamena. The type of data that will be used are: 1) primary data obtained through the interviews using questionnaire, unstructured interviews, and FGD (Focus Group Dicusion) to 20 farmers (wen mina hipere) of garden, fish and sweet potatoes. 2) secondary data will be obtained from the department of agriculture, the Wamena statistics office. The analysis used is Quantitative analysis with descriptive approach and factors analysis that influence the farmers mindset that consists of entrepreneurship and market orientation variable. The result shows that the variables (1) viewing and taking opportunities, (2) systematic planning, (3) the strategy to influence, (4) confidence, (5) persuasive ability, (6) coordination with related agencies, it does not have a significant effect on the mindset of farmers on entrepreneurship collectively. Variables that have a significant effect on the mindset of farmers on entrepreneurship are: (1) competitor orientation, (2) consumers orientation, (3) specificity, (4) orientation on efficiency, (4) work commitment, (5) Focus on high performance levels, (5) seeking information, (6) persistence and (7) initiative, they significantly and positively affect on the mindset of farmers on entrepreneurship. Dominant variables that make up the success of farmers in Wamena are persistence and work commitment. Entrepreneurship development and market orientation model that can be applied is by providing seedlings and land preparation, land cultivation mentoring, and consumer-oriented in harvest and improving coordination with related agencies for food security.

Keywords: *Wenmina hipere, entrepreneurship, market orientation, diversification, agricultural land, food security*

1. Introduction

Food insecurity in the regional level and household/individual level is failed achievement condition of food security in the regional level or households/individual's. Therefore, discussing food insecurity can not be separated from the concept of food security. Food security is a interpretation of food security, which can be interpreted as ensuring access to food for every individual in fulfilling food needs in order to reach healthy life and doing various daily activities well. Instead of food insecurity means the weakness of each individual food access in fulfilling food needs. Insufficiency of food needs is influenced by food availability, distribution and food access. Wamena is the capital of Jayawijaya located in Baliem valley which is dominated by the Dani tribe. Baliem Valley is an upland valley (1500-2000 m dpl). Sweet potato which is better known as hipere is the staple food of Dani. Farming and cultivation techniques applied is traditional ones and it has been done for generations. This research aims to assess and analyze the behavior of the people, entrepreneurial abilities and market orientation of farmers groups (wen mina hipere) toward the ability of cultivating farm fish and sweet potato.

2. Literature Review

Entrepreneurial Orientation: Entrepreneurship is a process of doing something (creative), something different (innovative), and dare to take a risk (risk-taking). A creative entrepreneur related to the ability and

tenacity to develop new ideas by combining their own resources, observe the previous situation and problem which are less attention (Thomas & Scarborough, 2008). In addition, they tend to have many alternatives to face a particular situation and leverage mental omosional strength in order to create something or a new product or way and so on. Innovative is the application of creative ideas by taking the risk of what is done to get the opportunity in increasing business and profits by taking advantage of opportunities/potential of existing resources. Usually entrepreneurship is a process of development that is not related to the existing business company and done individually or together, but it is not as the inventor of production (Drucker, 2003). Other CE models proposed by Lumpkin and Dess (1996; 135) states that there are five CE dimensions that affect the performance of companies/corporations, they are otonomy, innovation, willingness to take the risks, proactive, and competitive aggressiveness.

Market Orientation: According to Best (2004: 7), market orientation has three management characteristics that make it unique, such characteristics include; (a) customer focus, an obsession by understanding customers needs and member satisfaction, (b) competitor orientation, recognize the resource advantages of the competitors and competitors' marketing strategies continuously, (c) team approach, cross-functional group dedicated to develop and give solutions for customers. Market orientation has an important role in retaining customers and it also takes a competitive position. Customers who persist and new customers who successfully drawn will affect the company's market share. In addition, the real advantage is gained with a strong market orientation and high customer satisfaction. Maintaining or retaining the customers must be the top priority in a market-based management because satisfied and stand customers is the key of company profitability (Jaworski & Kohli, 1990). According to Narver & Slater (1990; 23), market orientation consists of three behavioral components - customer orientation, competitor orientation, and interfuctional coordination, and two decision criteria - long-term focus and profitability. Market orientation as more efficient competitive strategy is used to raise the company's behavior in creating high value for the customer and ensure the longer results for the company to its components are Customer Orientation, Competitor Orientation, and interfunctional coordination (Narver & Slater, 1990; 23). The market orientation is valuable to the organization, because it makes the organization to focus on two things: (1) continuously collects information about consumers' needs and the ability of competitors; (2) uses this information to continually create superior value for customers.

Sistem Wen Mina Hipere (Farm of sweet potatoes and fishes): Dani in Baliem valley Jayawijaya, preserve local wisdom called Wen hipere to maintain the availability of sweet potato as the staple food as well as traditional culinary ingredient in a traditional ceremony called hekekit Ikhhogo (Randy efferputra, 2012). Sweet potatoes potential development through the use of Mina Wen Hipere technology which is studied by the researchers of BPTP Papua is quite large. Sweet potatoes planting area in Jayawijaya is 13 210 ha with a production of 131 915 tonnes while the land agriculture potential based on food crops is 4,251,058 ha (Sri et al., 2011). Innovation assembling carried out on sweet potatoes farming system (hipere) that has developed in Dani tribes, then they were introduced by fish farming technology (mina) in a canal of hipere garden. That is the reason why it is called as Mina Wen hipere. Technology package which is assembled includes modifications a large canal function as a barrier from the wild pigs in order to fulfill the qualification technic to grow tilapia. Fish feed is obtained from the leaves of sweet potatoes and cattle waste. Double benefit gained by the farmer are the increase of feasibility value on B/C of 1.87 and the source of protein from fish harvests. Mina Wen hipere has grown in villages spread over 4 districts in Jayawijaya. Assolokobal Districts are Hulekaima Village, Poteikeima Village, Uwanikaima Village and Wekiat Village. Other districts, Musakfak Village, Musafak District; Kepiatnem Village Hubikosi District; Kulegaima Village Hubikosi District; Kumina Village Kurulu District; and it is expected to spread more widely to all garden sweet potatoes with similar soil conditions with Baliem Valley . In order to accelerate the process technology adoption, BPTP Papua approaches traditional leaders as well as the facilitation and assistance with the decision taken by the farmers. Mina Wen Hipere farming systems technology implementation also likely to be developed into a farming system with agribusiness oriented. It is supported by the opening of the larger market opportunity along with the development of tourism industry in Baliem Valley Jayawijaya as one of the natural and cultural tourist destination in Papua (Jermia & Soplanit, 2007).

3. Methodology

This research will be conducted in Wogo village, Silokarno District, Wamena-Jayawijaya, with the considerations: Dani tribes are generally farmers (wen mina hipere)of fish and sweet potato gardens which are better known as the staples food of Dani. Population is all of a group of farmers (wen mina hipere) who work as the farmers of sweet potatoes and freshwater fish (carp, catfish and tilapia) that exist in Wogi village, Silokarno district, Wamena. The sample of 20 farmers (wen mina hipere)of fish farm and sweet potatoes is determined through Proportionate cluster random sampling method. The sampling was conducted on a group of farmers (wen mina hipere)ofv fish and sweet potato gardens around Wogi village, Silokarno district, Wamena. Observed data include: the behavior of people in farming and freshwater fish farming, entrepreneurial abilities and market orientation of the farmers (wen mina hipere), diversification of agricultural land done by the farmers (wen mina hipere). Data collection method used is the field survey by using a direct observation system, structured interviews using questionnaires, unstructured interviews and FGD (Focus Group Discussion). In order to examine and analyze about: society behavior, entrepreneurial ability, market orientation and the factors that affect the group of the farmers (wen mina hipere) in Wogi village, Silokarno district, Wamena. The discussion will be conducted by multiple regression analysis.

4. Findings and Discussion

Characteristics of the respondents which is taken based on sex shows that the men has duty to clear the land and the women only help in to plant, maintenance and harvest. The average age of the respondents is 31-40 years old, which is considered as the productive age and they should be responsible to their family. Dani Tribes Farming Systems in Wamena is, sweet potatoes are planted on contour land will cause water retained on the seedbed, it causes sweet potatoes are not too sweet and they do not like the taste. In order to solve this problem, there is a socialization program on making contour land in the same direction to reduce the rate of erosion. However, the socialization was hampered because it is difficult to change the local culture that has been applied for hereditary. The longer and more time is needed to give insight to farmers about the dangers of erosion on land on the hillside. There was an introduction to plant other crops, in which the its seed obtained from tissue culture of Balitsa, corn and soybeans. All these plants are cultivated organically. They also been introduced to intercropping planting system. The introduction activity is expected to increase the resilience of the local people as well as providing an alternative food. The implementation of seedbeds is certainly expected to produce maximum crops. The soil structure is clay in Wamena. This condition causes flood in rainy day and dries quickly when it does not get rain. There is no irrigation system, the gardens rely on rain-fed systems. The results of soil preparation using a shovel and a fork in the form of chunks of land

Cropping patterns of Wen Mina hipere is (1) Land Preparation is done with the application of wen mina hipere technology packages, it can be seen from the creation of a rough mound above the ridges within 1 to 1.50 m and polished with mud removed from the canal around the seedbeds. Sweet potatoes (hipere) is planted on the mounds, while the water canal filled the fish (mina). Production potential reaches 15-20 t/ha, (2) Breeding preparation of sweet potatoes, taro and fish (carp, tilapia and catfish) in which the seeds obtained/purchased from the people/society so there is a varies price between one group of farmers with others. Fresh land is not be used directly after harvesting, they need enough time to break the land. With a total cost of Rp 26.500.000 during the production cycle, the profits reached Rp 39.900.000 with a value of B/C is 1.5. it means that wen mina hipere farming is high financially profitable with a profit of 150% of the total costs incurred, in terms of food security, the application of mina wen hipere technology can provide staple food for families. they harvest sweet potato when they need it and the potatoes will be stored properly in the ground and harvest again when they need. Similarly, the fish will be harvested when the fish are big enough to be sold and the money used to buy rice and other food needs. Factors that have a significant effect on the ability of entrepreneurship farmers, Wen Mina hipere, are: Initiative (b = 0.471), perseverance (b = 0.589), searching for information (b = 0.380), focus on the work (b = 0.471), commitment (b = 0.589), efficiency (b = 0.380), problem solving (b = 0.471), firmness (b = 0.337), consumer orientation (b = 0.589) and competitor orientation (b = 0.380). While the factors that are not significantly influence in entrepreneurship skills of farmers Wen Mina hipere, are: Seeing and Taking Opportunities (b = 0.187), systematic planning (b = 0.176), confidence (b = 0.187), persuasive skills (b = 0.007), strategy (b = 0.125) and coordination with related agencies (b = 0.267).

5. Conclusion

Characteristics of the respondents, the men has the duty to clear and maintain the land while the women only help to prepare the seeds and harvest. The need of socialization of wen mina hipere pattern to the other farmers' groups, because by applying the pattern, the farmers will get benefit. Most crops of sweet potatoes, corn and fish can be sold and consumed by the family. The test results showed that the variables (1) viewing and taking opportunities, (2) systematic planning, (3) strategy to influence, (4) confidence, (5) persuasive ability, (6) Coordination with related agencies, they are not significantly affects the mindset of farmers on entrepreneurship. Variables that have a significant effect on the mindset of farmers on entrepreneurship are (1) competitor orientation, (2) Consumers Orientation, (3) specificity, (4) Orientation on efficiency, (4) work commitment, (5) Focus on high performance, (5) seeking information, (6) Persistence and (7) initiative, they give significant positive effects on the mindset of farmers on entrepreneurship. Dominant variables that make up the success of farmers in Wamena are persistence and work commitment. Entrepreneurship development and market orientation model that can be applied is by providing seedlings and land preparation, land cultivation mentoring, and consumer-oriented in harvest and improving coordination with related agencies for food security.

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Determinants of Entrepreneurial Intention of Papuan Students (A Study in Universities in Jayapura)

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Abstract: Independent entrepreneurs are urgently needed in developing countries such as Indonesia considering there are many educated unemployed people and limited employment, especially in formal sector, and increasing number of job seekers every year. The common phenomenon in Papua is business opportunities in the economic sector are often used by migrants who work in formal and informal sectors, while local working age Papuans, especially university graduates, are less interested to be economic agents in Papua. This study aimed to discover factors which drove and improved entrepreneurial intention of Papuan students based on their personality characteristics: self-efficacy and need for achievement; formal environmental factors such as Entrepreneurship education and socio-cultural factor which was culturally-formed gender stereotypes. The research design was explanatory research with samples collected by stratified random sampling technique and the samples were 197 students from 4 universities in Jayapura. The data collection technique used questionnaires and data was analyzed by difference test and path analysis. The research result showed (1) Female students have stronger entrepreneurial intention, motivation for achievement, and self-efficacy than male students. (2) Partially, everything had direct influence on the formation of entrepreneurial intention except for entrepreneurship education

Keywords: *Entrepreneurial intention, self-efficacy, need for achievement, entrepreneurship education, gender stereotype*

1. Introduction

Papua Province is rich in natural resources. Economic growth in Papua Province is played more by foreign investors were much engaged in mining, forestry and fisheries, while the industrial sector that absorbs labor is very limited, so that economic growth and employment are inconsistent, and the unemployment rate of graduates of all levels of education is increasing. The highness of economic growth of the province of Papua should create more jobs which can accommodate more labor spaces continue to increase. Educated unemployment problem is a problem faced by the Province of Papua. In 2006 the number of unemployed university graduates amounted to 24.038 people and increased in 2014 to 25.108 people (Papua Provincial Department of Labour, 2010). Past studies of the Uncen Economic Team (1990) showed that the interest of students to undertake entrepreneurial activities at the University of Cendrawasih, STIE Ottow and Geisler and Yapis University in Jayapura only 16.67%. The low interest in entrepreneurship is unfortunate when we see the fact that the jobs opportunities do not possible to absorb all university graduates. Law no 21/ 2001 on Special Autonomy, which requires a great opportunity and empowerment for indigenous Papuans to do business in the economic sector. Seeing this opportunity then it should utilize indigenous Papuans great opportunity to become economic actors in the region, including the Papua original student which is the young generation expected to be the future backbone for the acceleration of development in Papua. Problems faced today is the low intention of entrepreneurship (entrepreneurship desires) especially among indigenous Papuan students to participate as economic actors in their own region, such as being an independent entrepreneur (self-employment).

Krueger et al. (2000) suggested that the intention of entrepreneurship has proven to be the best predictors for entrepreneurial behavior, therefore, the intention can be used as an approximation to see whether there is a person's desire for entrepreneurship (Choo & Wong, 2006), and have a desire entrepreneurship means that a person is committed to start a new business (Krueger et al. 2000). McCelland (1971) suggested that the need for achievement is one of the psychological motives that can motivate a person to face the challenges to achieve success and excellence. Need for achievement as one of the characteristics of a person's personality that will encourage someone to have entrepreneurial intention (Indarti, 2004). Bandura (1997) defines self-efficacy as a person's beliefs on his ability to complete a job. According to Robbins (1998) a person with high

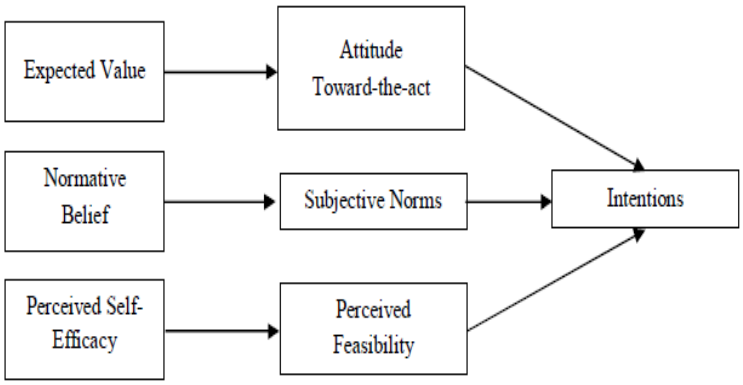
self-efficacy feels confident whether he can do something to change the events around it; therefore, self-efficacy is one of the factors of personality that can be used as predictors of entrepreneurial intentions.

Heilman et al. (2004) argues, gender stereotypes not only explain how the nature/character of men and women (descriptive stereotypes) but also how their roles (stereotypes perspective). The creation of gender stereotypes exactly roles in association with the person's perception of entrepreneurial intentions. Numerous studies shows that the creation of gender stereotypes affects both men and women desire to get involved and pursuing entrepreneurial activities as their career choices (Gupta et al. 2005). Behariovisme as a B. F. Skinner's theory, which essentially have three basic assumptions: (1) learning is realized through changes in behavior; (2) environment can form behavior; (3), the kontiguity principle. Ajzez (1991) suggested tha the entrepreneurs can be developed and trained through education and training programs. Therefore, entrepreneurship education is important, because future employers can be found among those who are currently undergoing the process of education at the university. Goals to be achieved in this research are: (1) Determine whether there is a difference of Achievement Requirements Motivation, self efficacy and intentions of entrepreneurship among male and female students, and (2) to know the partial effect of the entrepreneurship education, achievement motivation, self-efficacy and gender roles stereotypes to the entrepreneurial intentions of indigenous Papuans students.

2. Literature Review

Entrepreneurship Intentions: The entrepreneurial intention concept was developed from the Theory of Planned Behavior of Ajzen (1991) as a refinement of the Theory of Reasoned Action, Year 1975.Theory of Planned Behavior expressed a desire of someone to perform a behavior is an intermediate variable that causes the pitch uncontrollably attitudes and behaviors of a variable Other (Ajzen, 1991) Theory of Planned Behavior suggests that the intention is a function of three adjustment factors: attitude toward behavior, subjective norm, and perceived behavior control. Theory of Planned Behavior, which is the parts of the larger family of intentions models, which principally created to try to explain the emergence of entrepreneurial behavior.

Figure 1: Ajzen TPB Model (1991)



Intention model see intentions and cognitions mediate the influence of exogenous factors (demographic variables, personality characteristics, social, cultural and environmental factors) of the action and entrepreneurial behavior.

Need achievement motivation : McCelland (1971) has introduced the concept of need for achievement as one of the psychological motives. Need for achievement can be interpreted as a single character that motivates a person to respond challenges and achieve success. McCellland (1971) asserted that the need for achievement as a personality characteristic that would encourage someone to have entrepreneurial intentions. According to him there are four attributes attached to someone who has needs for high achievement: namely (1) like the responsibility in decision-making; (2) willing to take risks according to his ability; (3) want to do a feedback; (4) always optimistic. Collins et al. (2004) suggests the need for

achievement is regarded as the most prominent predictor of student entrepreneurial intentions. Furthermore, he argues, that the need for achievement is strongly associated with entrepreneurship job options, where the individual with the needs of high achievement tend to be more interested in work that offers a higher level of control on results, personal responsibility, feedback on performance, and a high degree of risk.

Self-efficacy: According to Bandura (1997), self-efficacy is the individual beliefs regarding to the ability to perform necessary tasks or actions in order to achieve certain results. It further suggests self-efficacy to become an important contributor to form intentions and behaviors. Further it is explained that self-efficacy is not only associated with a number of skills of a person but also concerned to the confidence to do something successfully based on the capabilities for a variety of conditions. According to Bandura (1997), self-efficacy can be grown and studied through four sources of information: (1) successful experiences that occur repeatedly; (2) learning through direct observation; (3) social persuasion; (4) an assessment of the psychological status owned. According to Hisrich et al. (2008) perception of self-efficacy is associated with entrepreneurship skills. Prodan and Drnovsek (2010) entrepreneurship self-efficacy includes: (1) managerial ability: relates to the ability to define the role of the organization and manage the organization; (2) Innovation capability relates to the ability to develop and create new ideas; (3) Marketing capability relates to the ability to find information and manage the market consumer; (4) The ability in finance related to the ability to find information resources and financial management.

Role of Gender Stereotypes: The concept of gender role stereotypes is derived from the Theory of Gender Scheme. Fiedman and Shulstac (2008) argues that culture and socialization of gender roles in the culture provides gender schemes that is a variety of organized mental structure, which describes the understanding of a number of abilities, behaviors, appropriate and right situation for men and women. He argued that gender stereotypes can also predict that the individual sees himself as someone who tends to try to adapt to the traditional gender stereotypes will more often use gender schema to understand both their own behavior and others behavior. Heilman et al. (2004) suggested that gender stereotypes not only describe the characteristics of men and women based on the nature (descriptive stereotypes) but also the role they should do (stereotypical perspective). In Papua culture, generally the role of women are as follows: (1) The role of reproductive namely the role associated with pregnancy, breast-feeding, caring for and educating children (2) Role of Productive: namely as a producer of food (domestic role) and maintaining social relationships related to the position of husband socially and culturally (public role, while the role of men as the key decision makers in the family. Wigati (2008) suggested conventional imaging depicts women of Papua is a person who (1) self, (2) bold, (3) firm and (4) rigid / strong. According to the Women Study Group (1993) describes the Papuan women are (1) a hard worker; (2) persistent at work; (3) diligent worker; (4) love for work; (5) honest; (6) like to cooperate.

Entrepreneurship Education: Entrepreneurship education in this study are based on behavioral learning theory in which entrepreneurial education early given is a process that is expected to change the behavior of people towards entrepreneurial behavior. High educational environments such as universities can also write the knowledge, skills and experience required by a student associated with entrepreneurship as a provision so that later he could start effort and undergoes a career as an entrepreneur. Entrepreneurial learning according to Frazier and Niehm (2008) containing a minimum charge/elements: (1) The thought filled by entrepreneurial knowledge; (2) feeling the ups and downs of entrepreneurship and empirical experience gained from previous entrepreneurial actions; (3) entrepreneurial skills; (4) physical health, mental and social related to techniques of anticipating problems and risks; (5) direct experience . According Hansenmark (1998) entrepreneurship programs should be able to improve their knowledge, creativity, entrepreneurship skills and character formation.

Research Model Development: Dohse & Sasca (2010) suggested an active model of entrepreneurship education (lectures, seminars, training) can directly increase entrepreneurial intentions among students. Phie (2009), founds that the need to learn the business and entrepreneurship through education is very important to ensure that students are able to have all the necessary ingredients to arm themselves with entrepreneurship skills. It founds that students in the program group who followed the entrepreneurship course for one semester as an elective module in their curriculum, founds that they have sensitivity which

lead to a stronger entrepreneurial intention. Turker and Selcuk (2009) showed that supporting entrepreneurship education positively affects entrepreneurial intentions. Entrepreneurial education and university environment are significant predictors of entrepreneurial intentions. If a university provides enough knowledge and inspiration to entrepreneurship, the possibility to choose an entrepreneurial career can be increased among students. Past studies of Zain et al. (2010) found that personality factors based on the nature (personality traits) such as the need for achievement and self-efficacy plays an important role that affect a person's decision to entrepreneurship. Need for achievement as one of the characteristics of a person's personality that will encourage someone to have entrepreneurial intentions (Indarti and Rostiani, 2008). Entrepreneur with the need for high achievement motivation is a moderate risk taker and like things that provide precise and rapid feedback (Indarti and Rostiani, 2008).

Emmeline and Readon (2007) found a strong influence of the need for achievement motivation in the student entrepreneurship intentions in the US and Gurol and Nuray (2006) found that the need for achievement motivation to have a strong influence on the intention of entrepreneurship in Turkey. Indarti and Rostiani (2008) conducted a comparative study in three countries, namely Indonesia, Norway, and Japan. His study found no significant effect on the need for achievement on entrepreneurial intentions of students in all three countries. He said that the measure of achievement that emphasizes the success of work in the company and not become entrepreneurs is their motivation. Compared with Japan and Norway, Indonesia has a higher entrepreneurial intention scores and this is because the process of economic development is based on the emergence of new enterprises and small-scale individual supported by the government. In Japan and Norway are different, entrepreneurial activity and innovation processes is going on the great and exist company besides the perception of Japan and Norway who do not consider that their countries as a country that supports entrepreneurship so it decrease their passion for entrepreneurship. Gupta et al. (2005) found that the female stereotype has positive influence for entrepreneurial intentions. While the study of Gupta and Nachiket (2007) in the US found that gender stereotypes gives positive effect on entrepreneurial intentions. Men are more demonstrating their entrepreneurial intention compared to women in relation to their career choice.

3. Methodology

The population in this study were all native Papuan students scattered throughout the universities in the city of Jayapura have earned entrepreneurship education amounted to 389 students spreader across four state and private universities. Determination of the number of samples with solving formula has totaled 197 students with probability sampling with Proportional Stratified Random Sampling technique. Quality examination of the data used classical assumption (Multicollinearity normality, heterocedastity, autocorrelation) and to test the effect of each independent variable on the dependent variable used Multiple Regression formula and to see the differences in the entrepreneurship intentions and self-efficacy and need for achievement motivation between male students and female students performed different test T test.

4. Results

The assumption testing of homogeneity variance between two groups. The tools used are Levene's Test appearing that the Sig F for Levene's Test as whole is greater than 0.05, so the assumption of homogeneity are met.

Table 1: Homogeneity testing

Variable	**Levene Sig F**	Conclusion
Motivation Achievement Requirements	0.661	Homogent
Self Efficacy	0.386	Homogent
Entrepreneurship intentions	0.963	Homogent

Results of comparative analysis on testing of motivation difference of need for achievement, self-efficacy and entrepreneurial intentions in both groups of respondents, both men and women.

Table 2: Comparison Test Results between Genders

Variabel	Mean Men	Women	Sig t	Result
Motivation Achievement Requirements	4.00	4.22	0.041	Significant
Self Efficacy	3.49	3.70	0.027	Significant
Entrepreneurship intentions	2.97	3.14	0.043	Significant

Discussion: Based on table 4.2 above shows the need for achievement motivation and self-efficacy, so it can be concluded that there are significant differences in the motivation value of need for achievement and self-efficacy between men and women. Women have a higher need for achievement motivation and self-efficacy compared to men. This is supported by research results Mujahidin (1989) in several areas in Papua, which found that the high participation of Papua women in economic family based on the high sense of responsibility and its activities as well as the duration of work in trying to meet the needs of family life. High sense of responsibility causing them more motivated to succeed in any endeavor they do and always try to overcome the difficulties associated with his work. Women have higher self-efficacy compared to men. This suggests that confidence in the ability possessed strongly supported by their roles in big family life which is the backbone of the family to meet the economic needs of families made them confident in ability in entrepreneurship compared to men, because traditionally the role played and their daily work reflect the capabilities as implied to be a successful entrepreneur. Results show the influence of entrepreneurship education to the intention of entrepreneurship show a positive effect, but not significant. This findings show that supporting entrepreneurship education is given as lecture entrepreneurship, participation in the independent entrepreneurs program and training have not been able to raise their intentions. The existence of different findings from previous studies could be explained that the learning model applied to four colleges still use the traditional learning model that is focused on the provision of entrepreneurial knowledge without the active support of learners that have no impact on the desire for entrepreneurship.

Table 3: Analysis of Partial Results

Relation	Coefficient	T	P	Result
EE → EI	0.106	1.496	0.136	No significant
GS → EI	0.513	8.339	0.000	Significant
NAM → EI	0,408	6.07	0.001	Significant
EF → EI	0,394	5.824	0.000	Significant

Note: EE = Entrepreneurship Education, GS = Gender Stereotype, EI = entrepreneurship Intention, NAM = Need of Achievement Motivation

Influence of gender stereotypes on entrepreneurship intentions shows the significant influence. Gender stereotypes formed on the people of Papua is still held primarily related to the division of roles between men and women in the culture of Papua. Women are more diligent in business, based on the fact that the success of the women of Papua carries out the business proved from confidence indicators of state and private banks which distribute capital credit assistance to women of Papua 60% of total loans (Voices of women of Papua, 2006). Wigati (2008) view of custom (tradition) that women do most of the aspects of life that contains, childbirth, breast-feeding, educating children (reproductive role) and fulfill the main task of the other as a producer of food by working in the garden, by the lake, and in the hamlet of sago (productive role). Men more culturally charged perform work that is of mutual aid that does not take place every day. Papuan culture that embraces the patriarchal system that still cling to the position of men as key decision makers in the family is still strong enough held. It shows that the culture of Papua, economic role of women as the primary breadwinner for the nucleus and tribal (clan) family is an important role. Hisrich and Ozturk (1999) which says that women in Malenesia is a producer of food. Women are the backbone of domestic life and subsistence (the backbone of the domestic life and the family breadwinner).

Need for achievement motivation effects on entrepreneurship intentions shows Papuan students in general have a high responsibility to duties, dare to risk the results of their work and have the will to always improve

the results obtained. This shows that they are individuals who want troubleshooting from themselves, set goals, and strive to achieve these targets by their own efforts as proposed McClelland (1971) though people have many needs; the need for achievement is one important factor in determining the level of individual performance. Self-efficacy influences the formation of entrepreneurial intentions. It shows that students have enough confidence in their ability to achieve success and reach challenging goals such as entrepreneurship. This was proposed by Bandura (1997) He said that perceptions of self-efficacy in each individual developing from achieving gradual abilities and specific experience continuously. The ability to perceive the cognitive capabilities that bring self-confidence or stability to be used as a platform for individuals to make every effort to achieve the target set.

5. Conclusion

There are significant differences between men and women in relation to the need for achievement motivation, self-efficacy and entrepreneurial intentions where female has higher intense entrepreneurship, achievement motivation and self-efficacy as compared with men. Partially all give direct influences on the formation of Papuans student entrepreneurship intentions but entrepreneurship education is not a significant influence on the formation of entrepreneurial intentions.

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Effect of Auditor Ethics, Knowledge and Dysfunctional Behavior Audit Office of the Quality of Public Accountants in Makassar

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Abstract: Cases of violation of the Public Accountants Professional Standards at Drs. Mitrawinata and colleagues, due to unfavorable auditor ethics where Drs. Peter Partner Winatadari as Public Accountant (AP) violated the Public Accountants Professional Standards (SPAP) relating to the audit that the general audit assignment restrictions on financial statements Muzatek Jaya. Associated with good audit quality, there are several things that affect them auditor ethics, knowledge and dysfunctional behavior. This study aims to determine the effect of auditor ethics, knowledge and dysfunctional behavior on audit quality either simultaneously or partially on public accounting firm in Makassar. The sampling technique using saturated sampling technique, in order to obtain a sample of 37 respondents. Methods of data analysis using multiple linear regression techniques, test F and test t. These results indicate that the auditor ethics, knowledge and dysfunctional behavior simultaneously significant positive effect on audit quality in the public accounting firm in Makassar. Partially ethics of auditors and knowledge of significant positive effect on audit quality, but not for the dysfunctional behavior that significant negative effect on audit quality. The level of contribution influence auditor ethics, knowledge and dysfunctional behavior on audit quality is high. This is caused by some respondents to variable auditor ethics, knowledge and quality of the audit is still no answer neutral and do not agree, while the dysfunctional behavior variables still exist some respondents who answered disagree and strongly disagree.

Keywords: *Ethics Auditor, Knowledge, Dysfunctional Behavior and Quality Audit*

1. Introduction

Audit is a process to reduce the lack of information contained harmony between managers and shareholders. So companies should be more critical in choosing the public accounting firm (KAP) to audit the company's financial statements. Besides being used by the results of the audit firm also used by outside parties such as prospective investors, investors, creditors, Bapepam and other relevant parties to assess the company and taking strategic decisions related to the company. In this case public accountant serves as a third-party management company that connects with interested parties outside the company duty to give confidence and provide an opinion on the fairness of the financial statements as a basis for making a decision that the financial statements presented by management to be believed. Public accounting profession is a profession of public trust. Of the public accounting profession, the public expects that assessment independent and impartial to the information presented by the company management in the financial statements. Public accounting profession is responsible for raising the level of reliability of the financial statements of the company, so that the public obtain reliable financial information as a basis for decision making. As with other professions, accountants also have codes of conduct which are used as guidelines or restrictions when an Accountant to perform its role. Sufficient understanding of the accounting code of ethics, personal accountant will be professional, competent and efficient. Without a sufficient understanding of the code of conduct, an accountant will be impressed not elegant, even would eliminate the essential value of the highest of the profession. To support his professionalism as a public accountant, the auditor in carrying out audit tasks should be guided by auditing standards established by the Indonesian Institute of Accountants (IAI), the common standards, standards of field work and reporting standards. But in addition to standard audit, public accountant must also comply with a code of ethics governing the conduct of public accountants in running practice the profession with fellow members and the general public. The code of ethics regulates the responsibility, competence and professional prudence, confidentiality, professional behavior, even knowledge as well as technical standards for an auditor in performing their duties.

2. Theoretical Overview

The auditor is a person who has a certain qualification in performing audits of financial statements and activities of a company or organization. According to Arens et al. (2008) auditor is a person who expressed an opinion on naturalness in all material respect, the financial position and results of operations in accordance with the flow coat accounting principles generally accepted in Indonesia. According to Mulyadi (2002), the terms of the public accounting profession, the auditor is the examination objective of financial statements of a company or other organization with the aim to determine whether the financial statements present fairly, in all material respects, the financial position and results of operations of the company or organization. Science (from the Latin "scientia", which means "knowledge" is an activity that systematically build and organize knowledge in the form of explanations and predictions about the universe. In Indonesian dictionary of science is defined as the knowledge of a field arranged in applying according to certain methods , which can be used to explain certain symptoms in the field of knowledge. (Sumarma, 2007:56). According Soekidjo (2005) measurements can be done with the knowledge of the interview or questionnaire that asks about the content of the material to be measured from the research subjects or respondents. The factors are expected to influence the development of knowledge accountants and examiners according Sularso and Na'im (1999) include: audit experience, discussions with colleagues about the audit, supervision and review of work by the accountant inspector supervisor, training programs, the follow-up audit planning, and the use of audit guidelines. According Donelly et al. (2005: 266) dysfunctional behaviors include action report audit time with the total time is shorter than the actual time (underreporting of audit time), change the procedures established in the audit field (replacing and altering original audit procedures), completing audit steps too early without completing the whole procedure. Time budget pressure is defined as the obstacles that occur in the audit engagement because of limited resources in the form of time allocated to carry out the entire auditing (Dezoort and Lord, 1997). Auditor dysfunctional behavior described as the behavior of auditors in the audit process that directly or indirectly leads to reduced audit quality. One cause of this behavior is the time budget pressure. Competition and the reduction of client trust in the profession led to cost pressures for this profession (Sujana and Sawarjuwono, 2006). The pressure generated by a tight time budget was consistently associated with dysfunctional behavior. Time budget pressure is a condition that indicates the auditor is required to perform efficiency on time budget that has been prepared or there is discussion of a very tight budget and rigid (Sososutikno, 2003). The factors causing the supporting components behave dysfunctional an auditor can come from internal factors (personal characteristics of auditors) and external factors (situational factors when conducting the audit). Malone and Robert (1996) in Nurul (2014) argue individual behavior is a reflection of the personalitanya whereas situational factors that occur will encourage someone to make a decision. Therefore, audit quality is difficult to measure. This is supported by a statement Mardiasmo (2009: 127) that the indicators of quality of performance and service standards is an indicator that is difficult to measure because it involves subjective considerations. In other words, the size of the quality of the audit is still being debated. Research conducted by Tarigan et al. (2013), which examines the Influence of Competence, Ethics and Audit Fee on the Quality Audit. Response in this study is Drs in Central Jakarta. Where the results of research for Auditor Ethics variable is declared to have a significant positive effect on audit quality either simultaneously or partially. Research conducted Tarigan et al. (2013) using the KAP in Central Jakarta, while the research use of KAP in Makassar. Research conducted by Wandita et al. (2014) the effect of the test on knowledge, experience and Accountability Audit on the Quality Audit. Having a positive result between the dependent variable to the independent variables. Research conducted by Purwanda and Shiddieqhy (2013) test on The Influence of Auditor Personality Characteristics and Dysfunctional Behavior to Audit Quality. Based on the analysis performed, Personal Characteristics Auditor has a significant positive effect on audit quality. Purwanda and Shiddieqhy (2013) using the KAP in Bandung in 2013, while researchers used a KAP in Makassar 2015. Research conducted by Purnamasari and Hernawati (2013), which examines the effect of auditor ethics, experience, knowledge, and dysfunctional behavior on audit quality response in this study are Drs in Central Jakarta. Research by Purnamasari and Hernawati (2013) using the KAP in Central Jakarta, while the research use of KAP in Makassar

3. Methodology

In this research using a quantitative research approach. According to Sugiyono (2013:35-36), quantitative research is used to examine the population or specific segments, data collection using research instruments,

analysis of quantitative data in order to test the hypothesis that has been set. Population and sample in this research is the auditor who worker on audit firm (KAP) in Makassar which amount 37 respondents. Population is generalization region consisting of the objects/subjects that have a certain quantity and characteristics defined by the researchers to learn and then drawn conclusions (Sugiyono, 2013:148). According to Sekaran (2006:123), sample is a part of the population. The sample consisted members of the population, while according to Sularso (2003:67), sample is some members or selected part of the population. The sampling technique used in this research using nonprobability sampling (census sample) technique when all members of the population used as a sample (Sugiyono, 2013:156), so that the number of sample in this research is 37 respondent. The analysis method used in this research is multiple linear analysis method by the equation :

$$\mathbf{Y = a + B_1X_1 + B_2\,X_2 + B_3\,X_3 + e}$$

Where :

Y	= *Quality Audit*
a	= *Constants*
b_1, b_2	= *Coefficients of multiple linear analysis*
X^1	= *Ethics Auditor*
X^2	= *Knowledge*
X^3	= *Dysfunctional Behavior*

4. Result

The analysis method used in this research is multiple linear analysis method. In the regression model, the value of the constants that are listed at 0.247 can be interpreted if the independent variable in the model assumed to be zero, the average variable outside the model will continue to improve the quality of audits by 0.247 units. B1 regression coefficient value of 0.682 in this study can be interpreted that the auditor ethics variable (X1) significant positive effect on the quality auditor (Y). This shows that when the ethics of auditors increased by one unit, the quality audit will also be increased by 0.682 units. B2 regression coefficient value of 0.333 in this study can be interpreted that the knowledge variable (X2) significant positive effect on audit quality (Y). This shows that when knowledge has increased by one unit, the quality audit will also be increased by 0.333 units. B3 regression coefficient value of 0.052 in this study can be interpreted that the dysfunctional behavior variable (X3) no significant effect on audit quality (Y). This shows that the higher the dysfunctional behavior that audit quality would be decreased by 0.052 units. In the simultaneous test (F test) result that the auditor ethics, knowledge and dysfunctional behavior significant positive effect on audit quality simultaneously. This is evidenced by the value of Faritmetic 31.252 which is greater than the value of 3.28 and significant Ftable seen of significance (0.000) is smaller than the significance level that would otherwise require is 0.05. The positive influence suggests that the better ethics, knowledge and dysfunctional behavior that are owned by an auditor, the audit quality will increase. Good ethics can be seen when the auditor is able to account for the audited report, respecting the public trust, lack of intimidation and partiality to anyone and is able to maintain the privacy / confidentiality on the audited statements. While good knowledge can be realized if the auditor has formal education and have experience with training-advanced training on a regular basis. While the increase is due to dysfunctional behavior or can be seen that in auditing often superficial auditors conduct a review of the documents the client and reduce the audit work of the audit program.

Increased dysfunctional behavior often does not affect the quality of the audit because the auditor has good ethics and knowledge in accordance with their competence. With more and better ethics, knowledge and dysfunctional behavior that are owned by an auditor, the audit quality will increase. Where the audit is a good quality when the auditor is able to detect errors client's financial statements, in conducting an audit in accordance with SPAP and cautious in carrying out its duties. Significant effect indicates that the auditor ethics, knowledge and dysfunctional behavior has a role in an enterprise especially those in the public accounting firm to provide services so that reports generated are of good quality. The coefficient of determination in this study amounted to 0.716 or 71.6%, which means the value is high. In other words that the quality of the audit could be explained by variables auditor ethics, knowledge and dysfunctional behavior 71.6%. This is due to the persistence of the respondents who answered the neutral and do not agree on a variable auditor ethics, knowledge and audit quality. As for variable dysfunctional behavior of respondents

tend to answer agree and strongly agree. The variable ethics of auditors, there are two statements are: Statement of the seventh that the auditor must always weigh the problems of every effect there during the audit process, Statement of the eighth that the auditor should consider the state of a person / group of people or an organizational unit not justify actions that violate the provisions or the legislation in force. On the variable knowledge there are six of the seven statements contained neutral answer and disagree.

The first statement is to produce good quality audit the auditor requires knowledge gained from the level of formal education. The second statement that the auditor does not have to have a background in education S1 (Bachelor of Accountancy Economics) in producing good quality audits. The fourth statement is the level of education will shape the personality and knowledge development for an auditor. The fifth statement that auditors must follow in order to improve the quality of professional training of the sixth statement that the auditor must attend workshops and conferences or symposia to enhance the knowledge and skills. The seventh statement that continuous training can add to our knowledge in the field of accounting. While the variable dysfunctional behavior ten statements are answers to agree and strongly agree. The first statement is often auditor reports the audit period that is shorter than the actual time in the execution of audit engagements. The second statement is executing audit assignments outside of working hours (personal time) and did not report the audit time can degrade the quality of the audit. The third statement is the need to divert time audits that are used for the implementation of audit tasks on the client. The fourth statement that if the auditor implement or ignore one or several audit procedures specified in the audit program. The fifth statement that an audit failure occurs when the auditor documenting audit procedures are not complete as required but must be able to provide an opinion on the financial statements. The sixth statement that the auditor is not required to extend the scope of testing when detected postal or dubious accounts. The seventh statement that auditors often give less attention to the validity and accuracy of client documents. The eighth statement that if the auditor to test only in some sample items from the sample item specified, means it will be able to reduce audit quality. Ninth statement is as specified in the audit program, the auditor needs to reduce the audit work of the tenth held statement that the auditor should not carry out further investigations on the suitability of the accounting treatment applied to the client with generally accepted accounting principles. The variable quality of the audit there were six of the seven statements contained neutral answer and disagree.

The first statement is the quality of audits related to whether or not the auditor is able to find a material misstatement. The second statement that faults can be detected if the auditor has the expertise and precision in the client's financial statements is audited. The third statement that the auditor can audit performed quality if they meet the provisions or auditing standards. The fourth statement that if the auditor SPAP then apply the resulting audit quality will be good. The sixth statement that the auditor should always try to be careful in making decisions during an audit. The seventh revelation that the precautionary principle is an attitude to fulfill professional responsibilities with competence and diligence to produce good quality audit. The results are consistent with research Purnamasari and Hernawati (2013) with the result that the variable Auditor Ethics, Knowledge and Dysfunctional Behavior has a positive and significant impact on audit quality variables. In the second hypothesis (H2), where the results of multiple linear regression of this study is a significant positive in the amount of 0.682, or in other words the second hypothesis H2 is accepted. These results reinforced with partial test (t test). This is evidenced by the value of t arithmetic 6.263 greater than the value of 2034 and a significant t-table seen of significance (0.000) is smaller than the significance level that would otherwise require is 0.05. The positive influence suggests that the influence of ethics of auditors is in line with the quality audit or in other words, if an auditor has good ethics that can be seen when the auditor is able to account for reports to be audited, honorary the public trust, lack of intimidation and partiality to anyone and is able to maintain privacy / confidentiality on the audited reports it will affect both the quality of audits produced that is capable of detecting errors the client's financial statements, in conducting an audit in accordance with SPAP and cautious in carrying out its duties. Significant effect suggests that ethical auditor has an important role in improving audit quality. This means that when viewed from the standpoint of the public accounting profession, an auditor must have high ethical awareness at the time to do its job, namely the financial statements. So the quality of audits produced in accordance with the reality of the financial condition of the company audited.

Based on the results of respondents to variable ethical auditors who have been described previously supported the definition disclosed by Adanan (2011:60) that the auditor has done its job in a professional manner if an auditor has a commitment to implement the code of ethics of public accountants. If that commitment is maintained, the violation can be avoided, and a Public Accountant can also improve the quality of the audit by Adanan (2011:60). Results of this study are also consistent with previous studies conducted by Tarigan et al. (2013), which conducts research on the influence of competence, ethics of auditors and audit fees to audit quality with the result that the auditor ethics significant positive effect on audit quality. In the third hypothesis (H3), where the results of multiple linear regression of this study is a significant positive in the amount of 0.333, or in other words the third hypothesis H3 is accepted. These results reinforced with partial test (t test). This is evidenced by the value of t arithmetic 2,096 greater than the value of 2034 and a significant t table seen of significance (0.044) is smaller than the significance level that would otherwise require is 0.05. The positive influence suggests that the influence of knowledge in line with the quality audit or, in other words if the auditor has formal education and have experience with training-advanced training on a regular basis it will affect both the quality of audits produced that is capable of detecting errors client's financial statements, in doing audit compliance with the SPAP and cautious in carrying out its duties. Significant effect suggests that knowledge plays an important role in improving audit quality. This means that, when viewed from the standpoint of the public accounting profession knowledge is an important element that must be owned by an auditor for audit work and produce good quality. Based on the results of respondents to the knowledge variable that has been previously described results of this study support the definition disclosed Wandita et al. (2014) that the high and low levels of education is the condition of one's own technique through practice and learning for years. Or have high levels of education and skills both as an auditor will produce good audit quality.

The results are consistent with previous studies conducted by Wandita et al. (2014), which conducts research on the influence of knowledge, experience and accountability of the audit work on the quality of the audit with the result that knowledge of significant positive effect on audit quality. Finally the fourth hypothesis (H4), where the same treatment as the previous hypothesis that multiple linear regression and partial test (t test) showed that dysfunctional behavior significant negative effect on audit quality. Position visible from the regression coefficient of 0.052 and dysfunctional behavior evidenced by the value of t aromatic .264 smaller than the value of 2034 and a significant t-table seen of significance (0.264) is greater than the significance level that would otherwise require is 0.05. Negative influence shows that the more often the auditor performs actions or dysfunctional behavior such as audit reporting period shorter than the actual time, ignoring the audit procedure and a superficial review of the documents, the client will adversely affect the quality of audits produced. Poor audit quality can be seen when the auditor is not able to detect misstatements on a client's financial statements, the audit did not perform in accordance with the SPAP and not be careful in carrying out their duties. Based on the results of respondents to variable dysfunctional behavior previously described the results of this study support the definition expressed by Donelly et al. (2005) that dysfunctional behavior is associated with a professional attitude and ethics owned by an auditor. In this case if the auditor can get the job done in a professional manner, the quality of the audit would be assured because the quality is the main output of professionalism. The results are consistent with previous studies conducted by Purwanda and Shiddieqhy (2013), which conducts research on the influence of personality characteristic and dysfunctional auditor to audit quality behavior with the result that the dysfunctional behavior significant negative effect on audit quality. The acceptance of this last hypothesis, meaningS the fourth hypothesis in this study is all accepted. The results support previous research conducted by Purnamasari and Hernawati (2013) with the results of simultaneous auditor ethics, knowledge and dysfunctional behavior has a positive and significant effect on audit quality. But for the dysfunctional behavior is not partially where all variables auditor ethics and knowledge has been proven (H0) and variable dysfunctional behavior (Ha accepted).

5. Conclusion

Ethics auditor, knowledge and dysfunctional behavior simultaneously significant positive effect on audit quality in the public accounting firm in the city of Makassar, which means the better ethics, knowledge and dysfunctional behavior that is owned by an auditor, the audit quality will increase. Ethics auditor significant positive effect on audit quality, the public accounting firm in Makassar. Knowledge significant positive effect

on audit quality in the public accounting firm in Makassar. Dysfunctional behavior significant negative effect on audit quality in the public accounting firm in Makassar.

Suggestions: It is recommended to further develop knowledge in particular areas of auditing accounting are closely related to the ethics of auditors, knowledge and dysfunctional behavior and the quality of the audit. Further research is recommended to measure the quality of audit not only the variables auditor ethics, knowledge and dysfunctional behavior alone. But add the variables that affect the quality of the audit. In addition to adding a variable, it is advisable also to develop indicators of each variable and expands the object of study in order to better results and significant.

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Impact of Demographical Factors on Work Life Balance among Academic Staff of University of Kelaniya, Sri Lanka

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Abstract: The focus of this research is to find out the impact of demographical factors on Work Life Balance among academic staff of University of Kelaniya. Objective is examining the impact of selected demographical factors; gender, marital status and investigate best and worst gender level and marital status of Work Life Balance. Research sample consists with 150 lecturers out of 560 lecturers in University of Kelaniya. Based on random sampling method standardized questionnaires are distributed to collect data. Based on the analysis researchers identified that there is significant relationships among gender, and marital status and Work Life Balance excluding age as a demographic factor. Further identified females as a best group in Work Life Balance and under marital status single group is having Work life Balance greater than married group. Based on findings researchers established that there is a significant impact of gender and marital status on Work Life Balance as demographic factors.

Keywords: *Demographic, Gender, Marital Status, Age, Work Life Balance, Academic*

1. Introduction

In any context Human Resource Management (HRM) is an about the effective and efficient utilization of workforce in order to achieve an organizations' goals and objectives. The generic purpose of HRM is to select and retain the most appropriate work force within the organization. Human resourcing is the key to determining organizational success. Balancing work – family is a vital factor to the employee for their personal and career development. Improving quality of WLB helps to improve the productivity, increasing employee loyalty and job satisfaction. There had been done lot of research by many researches to investigate work, family and personal life during the last few decades. As a result, studies have examined the term "WLB" which means the proper balance between career and personal life. Work-life balance is creating healthy work environment and strengthen the employee loyalty and productivity. Work-life conflict is highly impact to employee performance as well as organization performance and employees' physical and mental health implications. Therefore in today most of the organization helps to balance work and personal life of the employees.

Demographic factors of the employees are impact to the work life balance of the employees. According to Bird (2006) balancing work and family life is often more difficult for women than for men because women have more family responsibilities. It indicates gender becomes a significant factor in WLB. And also marital status has the biggest impact on working hours. Single men and women are least likely to work long hours (Eikhof, 2007). Hence as another demographic factor marital status becomes significant variable in WLB. According to Torrington et al. (2008) cited in; the ageing workforce, a tight labor market, caring responsibilities, work-life conflict, long working hours, work intensification and greater levels of stress form part of demands of life. It can be concluded that age plays a significant role in WLB. Therefore a healthy practice of WLB is changed based on the demographical factors such as gender, marital status, and age. This study focused on the impact of demographical factors on Work Life Balance (WLB) of the academic staff of the University of Kelaniya as a state university in Sri Lanka. WL of academic staff rather different from the other careers due to special characteristics relate to this field such as knowledge base work, high work load. According to Harry-Rutter (2002) identified several characteristics among the academic staff such as high self-expectation, role overload, conflicting job demands. Therefore the current study focuses on the testing the relationship of demographical factors on WLB of academic staff in University of Kelaniya (Eikhof, 2007).

Research Problem: According to Devadoss (2013) Work Life imbalance is result to increase the problems related to employee at work place, decrease the productivity and efficiency and cause to increase social hazards such as increasing number of divorces, increase stress levels etc. Bolhari et al (2011) studied the

relationship between income, age, gender and work experience. According to that there was no significant relationship between gender and quality of work life, but identified the relationships between quality of work life and age, work experience and income. According to Fisher and Layte (2003), they identified three important factors which impact to WLB such as free time, the activities related to work and other dimensions of life and the time spent with other people. And also the variables such as the gender, age, citizenship, ethnicity and life cycle stage have significant impact on WLB of Employees (Wallance and Cousins, 2004). Consequently, identified problem is "*How demographical differences of academic staff impact on their WLB*?"

Research Objectives: General objective of this research is to examine the impact of selected demographical factors of academic staff in University of Kelaniya on their WLB. On that general objective Specific objectives are established as follows.

- To identify the impact of gender on WLB of academic staff.
- To identify the impact of marital status on WLB of academic staff
- To identify the impact of age on WLB of academic staff
- To identify best and worst gender, marital status on WLB of academic staff.

2. Literature Review

WLB: WLB is defined as a satisfactory level of involvement or fit between the different roles in a person's life and career life (Hudson, 2005). According to (Clark, 2003), WLB refers that there is minimum role conflicts between work and personal life. In the words of (Blatt, 2002) WLB is an absence of unacceptable levels of conflict between work and personal life. (Haché, 2002) described WLB is a inter relationship among different life roles. It is an inter relationship among different life aspects such as social, physical, intellectual, emotional, spiritual, and work. Sub dimensions of WLB are, work, family, self and social. It developed according to Dundas (2008) WLB is about effectively managing the work and all other activities that are important to people such as family, community activities, social, personal development and leisure and recreation. Working definition of WLB is a the way of managing time among work, family, self and social activities of a personal life .

Gender on WLB: The relationship between gender and WLB has been examined frequently with conflicting results. Some studies indicate that women have greater WLB than men whereas others report the opposite but most report no significant differences between them. Based on the study of home based Tele workers Sullivan & Lewis (2001) found that women's experiences of WLB are mediated by parental status and career involvement. According to that women who have young children reporting higher levels of family to work interference and women who have high career involvement experiencing higher levels of interference from work to family. Therefore it can be concluded that there is a significant relationship between demographic variables and WLB of women employees. The relationship between demographic variables and work-life balance of employees and it will helps to design policies for employees to address WLB issues.

Marital Status on WLB: In today's society, managing a stressful job and dedicating quality time to family is definitely becoming a major challenge. Today more women engage in managerial jobs and they want to balance both professional and personal life**.** More family obligations have the women who are in corporate employment (Parasuraman and Simmers, 2001; Hardy and Adnett, 2002) and also WLB also an issue for working men too. Data indicates that in the families where childcare is shared men are likely to experience similar levels of work-life conflict as women (Duxbury and Higgins, 2008). The study of (Allen, 2001) also indicated that married employees are more likely to use these policies compared to unmarried employees.

Age on WLB: Age is another factor which affecting to WLB of the employee. Allen (2001) suggested that though age differences do not impact the use of WLB practices, the choice of the practice differs with age. Older employees are found to use many dependent care policies like Childcare, Elder care, Paid Maternity leave etc. According to DiNatale & Boraas (2002) 25 to 34 year old women are more likely than women of other ages search for flexibility in their jobs. This is possibly attributed to the responsibilities associated with dependent care in this age group as women need time for the young ones at home. Though Child care facilities are available, women still depend on friends and family rather than paid-help to take care of their kids. This is studied in a research by Susan-Halford (1997) in Banking, Local Government and Nursing Sectors.

3. Methodology

Sampling Method: Simple random sampling method is the technique used by the researchers as sampling method to provide equal opportunities to the population being in the sample. Here the sample consists of 150 lecturers from the 560 academic staff of University of Kelaniya.

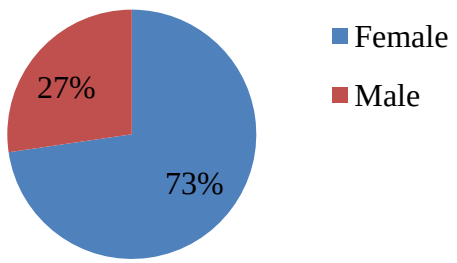
Method of Data collection: The questionnaire consists 45 close ended questions with two parts; information on demographical factors and WLB. Initial part of the questionnaire investigated information on demographic factors of respondents. Researchers used standard questionnaire to identify the WLB (Minnesota satisfaction questionnaire and Zarca interactive questionnaire). Reliability of the WLB questionnaire is 0.958 (Cronbatche's Alpha Value) therefore WLB questionnaire is supporting to measure that particular variable.

Data analysis: Quantitative method was used to analyze the data. The data analyzed in this study based on the questionnaires. Under the quantitative method, the Likert Scale was included to measure WLB. 5 point Likert- scales were used to score the responses from Strongly Agree to Strongly Disagree.

4. Findings

WLB and Gender

Figure 1: Gender Composition of Sample



Source: Primary Data
According to the above *figure 1* sample consists with 109 females & 41 males.

Impact of Gender on WLB

Table 1: WLB and Gender - Group Statistics

	Gender	N	Mean	Std. Deviation	Std. Error Mean
Work Life Balance Variable	Female	109	4.10	.871	.083
	Male	41	3.73	1.162	.182

Source: Primary Data

Table 2: WLB and Gender - Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Work Life Balance Variable	Equal variances assumed	12.339	**.001**	2.103	148	**.037**	.369	.176	.022	.716
	Equal variances not assumed			1.848	57.716	.070	.369	.200	-.031	.769

Source: Primary Data

According to *Table 2* Levene's Test for Equality of Variances shows male group and female group have difference in WLB because it findings show 0.001 significant value which is less than0.05. It has again proven in *Table 3* which shows mean values of females and males respectively 4.10 and 3.73. In Independent sample t- test for WLB and Gender significant value is 0.037 which is less than 0.05. It indicates "There is a significant difference between males and females hence; gender is a significant factor affecting WLB. It could be concluded that there is a significant difference in WLB between males and females. Comparing the results of males and females in WLB shows females have WLB than men because mean value of females in WLB is 4.10 which closed to strongly satisfactory level (5). Therefore females identified as best group in gender factor who have ability to manage WL.

WLB and Marital Status

Table 3: WLB and Marital Status - Group Statistics

	Marital Status	N	Mean	Std. Deviation	Std. Error Mean
Work Life Balance Variable	Single	52	4.23	1.131	.157
	Married	98	3.88	.853	.086

Source: Primary Data

Table 4: WLB and Marital Status- Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Work Life Balance Variable	Equal variances assumed	7.780	**.006**	2.150	148	**.033**	.353	.164	.029	.678
	Equal variances not assumed			1.974	82.464	.052	.353	.179	-.003	.709

Source: Primary Data

According to *table 4* Levene's Test for Equality of Variances shows single group and married group have difference in WLB because it findings show 0.006 significant value which is less than 0.05. Meanwhile *table 3* shows mean values of single and married respectively 4.23 and 3.88. In Independent sample t- test for WLB

and Marital state significant value is 0.033 which is less than 0.05. It indicates "There is a significant difference between single and married groups", therefore marital state is a significant factor affecting WLB. It could be concluded that there is a significant difference in WLB between single and married groups. And in mean comparison of single and married groups in WLB shows single group has WLB comparing to other group because mean value of single group in WLB is 4.23 and married group is 3.88.Single group closed to strongly satisfactory level (5) therefore that group identified as the best group in marital status factor who have ability to manage WL.

WLB and Age

Table 5: WLB and Age – ANOVA
Work Life Balance Variable

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	.315	3	.105	.110	.954
Within Groups	139.685	146	.957		
Total	140.000	149			

Source: Primary Data

Table 6: WLB and Age -Multiple Comparisons
Dependent Variable: Work Life Balance Variable
Tukey HSD

(I) Age	(J) Age	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval Lower Bound	Upper Bound
	25-29	.015	.224	1.000	-.57	.60
20-24	30-34	.131	.286	.968	-.61	.87
	35-39	.083	.283	.991	-.65	.82
	20-24	-.015	.224	1.000	-.60	.57
25-29	30-34	.116	.235	.961	-.50	.73
	35-39	.068	.231	.991	-.53	.67
	20-24	-.131	.286	.968	-.87	.61
30-34	25-29	-.116	.235	.961	-.73	.50
	35-39	-.047	.292	.998	-.81	.71
	20-24	-.083	.283	.991	-.82	.65
35-39	25-29	-.068	.231	.991	-.67	.53
	30-34	.047	.292	.998	-.71	.81

Source: Primary Data

According to the ANOVA results age is not a significant factor in WLB hence its value is 0.954. To be a significant factor value should be less than 0.05. Multiple Comparison also proved that previous finding which shows mean value of one age level comparing to another age level's mean value also greater than 0.05. It indicates WLB is not change due to age factor. It can be concluded that age is not a significant factor affecting WLB.

5. Conclusion

The current study focuses on the testing the impact of demographic factors on WLB of academic staff of University of Kelaniya. General objective was, examine the impact of selected demographical factors on WLB with specific objectives such as to identify the impact of gender, marital status and age on WLB of academic staff in University of Kelaniya. And researchers investigated best and worst gender level, marital status and age of WLB of selected sample respondents. In this study researchers faced few limitations such as lack of literature in the Sri Lankan context regarding this research problem and there is no data with regard to the WLB in the Sri Lankan academic sector. According to the findings gender is a significant factor affecting WLB and male group and female group have difference in WLB where females identified as the best group in WLB comparing to men. And also analysis showed single group and married group have difference in WLB by

indicating single group as the best group in WLB. Finally ANOVA results showed of age is not a significant factor affecting WLB. Final findings of this study achieved established research objectives successfully.

Recommendations: Implement 'Flex works' concept providing more stretchy roistering schedules and works to staff as the best practice to WLB. Additionally sensible work hours practice which reducing excessively long working hours also contributes to WLB. Improving safety and well-being in the workplace is essential to WLB. Providing telephone facilities will ensure all employees are able to receive and get communication facility with family members at work and it will suppose to balance both family and work life. Another recommendation is initiating welfare facilities including cafeteria, gym, and entertainment places to be relaxed at the workplace. Arranging staff transport services is also helpful for reducing time spent on commuting. It helps to save time to balance juggling demands effective way. And also develop WLB policies that assist staff to achieve a WLB. Those policies should supported by the organization culture (beliefs, values and norms) and management support is critical. Further, healthiness of employees and recommend for creating a vitalizing work experience and environment. Above suggestions will support enhance employee mental satisfaction and it will lead enhance strength to balance their WL. Not only that for WLB people ability to manage them-selves also needed to be enhance.

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