

STUDY ON THE EFFECT OF LEADERSHIP STYLE, REWARD SYSTEMS, AND WORKING CONDITIONS ON EMPLOYEE WORK PERFORMANCE (CASE STUDY OF THE STATE PLANTATION OF MERBAU PAGAR, INDONESIA)

Zhon Jepri Ebenezer Aritonang¹, Isfenti Sadalia² & Rulianda P Wibowo³

^{1,2,3}. Magister of Management, Universitas Sumatera Utara,
Jl. Prof. T. Maas SU Campus, Medan, Indonesia

¹ Correspondence Author: zhonjepri@ymail.com

We suggest you to cite this article as:

Zhon, J.E.A., Isfenti, S., Rulianda, P.W.. 2018. Study on The Effect of Leadership Style, Reward Systems, And Working Conditions on Employee Work Performance (Case Study of The State Plantation of Merbau Pagar, Indonesia). *Junior Scientific Researcher*, Vol IV, No. 2, pp. 126-135.

Abstract

The purpose of this study was to observe the influence of leadership style, reward system, working conditions on the work performance of employees of The State Plantation of Merbau Pagar, Indonesia. The samples obtained were 105 respondents, according to the above objectives, this study was formulated using respondent testing, hypothesis testing and questionnaire testing. Data collection techniques used in this study consisted of observations, interviews (interviews), questionnaires and documentation studies in the form of primary and secondary data. To facilitate problem solving, this research was carried out using a linear regression analysis method with the help of SPSS 23. The results of the study showed that, 1) Simultaneously leadership style, reward system and working conditions significantly influence work performance, 2) partially each each factor of the leadership style variable, reward system and working conditions have a significant effect on Work performance, 3) the results of the partial regression analysis indicate that the value of the working conditions factor is the most dominant factor in Work Performance.

Keywords: Leadership Style, Reward System, Working Conditions, Work performance

JEL Codes: A30, D21, J81, L25, M51

1. Introduction

The leadership style varies as much as people who try to define the concept of leadership. The definition of leadership broadly includes the process of influencing in determining organizational goals, motivating followers' behavior to achieve the goal of influencing to improve the group and culture (Pohan *et al.*, 2018). In addition, it also affects the interpretation of the events of his followers. Organizing and activities to achieve goals, maintain cooperative and group work relations, gain support and cooperation from people outside the group. The design and operation of the management process and the practice of the reward system must start from understanding the implications of the concept of psychological contracts, motivational theory and the factors that influence salary. This understanding must be focused on efforts to meet the needs of the organization and the people working in it. HR needs at The State Plantation of Merbau

Pagar, Indonesia (PT Perkebunan Nusantara II) will be fulfilled if the reward system process is integrated with the organization's philosophy, strategy and business policies, and also functions as a booster for changes to be examined, namely the condition and feasibility and capabilities of all physical facilities and infrastructure, including in its building, lay-out, the flow of people and goods traffic. Eligibility of the engine and all available equipment.

The aim is not to conduct asset research to find out the price, but rather to find out whether the facilities and infrastructure are still feasible for operation or not (Beer *et al.*, 1984). If the operation is feasible, what repairs and improvements should be made, so that its ability to return to its original condition. At the time the research facilities and pre-facilities were carried out, at the same time also carried out research on the physical condition of the work environment-whether feasible and fulfilling the requirements or not. what is checked is lighting, dangerous conditions, noise levels, odors and so on. If this program is implemented, it is comprehensive or works on all parts/functions of an organization. This program will touch all elements, elements or inputs that must be utilized by the organization to improve the performance of these employees, not just humans (Dalimunthe *et al.*, 2017 & Hutagalung *et al.*, 2017). These elements are the technology (equipment, work methods) that is used, the quality of the inputs (including material), the quality of the physical environment (safety, occupational health, work place and cleanliness), climate and organizational culture (including supervision and style leadership) and compensation systems and reward systems.

2. LITERATURE REVIEW

2.1. Leadership Style

Rivai (2004) leadership style is a set of characteristics used by leaders to influence subordinates so that organizational goals are achieved or it can also be said that leadership styles are behavioral patterns and strategies that are liked and often applied by a leader (Dalimunthe *et al.*, 2016; Erlina *et al.*, 2018; Lubis *et al.*, 2018 & Sofiyah *et al.*, 2018). Behavioral approach to leadership style is a comprehensive pattern of the actions of a leader, both visible and unseen by his subordinates. According to Rivai (2004) Leadership Style can be measured through the following indicators:

1. Organizational Goals
2. Pattern
3. Behavior
4. Strategy

According to Rivai (2004) that the factors that influence leadership style include

1. Threats
2. Rewards
3. Authority
4. Persuasion

2.2. Assessment of Leadership Style

As'ad (2000) states the criteria for effective leadership are the results of collaboration or achievement of the led group or its part units. An effective leader not only can influence his subordinates, but also can guarantee that these employees can work with all the abilities they have. This can be explained that leadership is the ability of people who have positions who are entitled to influence, opinion, direction, and ask others, especially their lower level, so that they can work with enthusiasm and high confidence in achieving organizational goals. Thus, in order to achieve organizational

goals that have been determined need a leadership style. When the leader is able to apply his leadership style well, it will provide all the work that ultimately can improve employee work performance.

2.3. Reward System

Economic benefits are usually given in the form of salaries, wages, benefits, bonuses, incentives, and others. Experts generally divide the rewards into 2 groups, namely intrinsic rewards and extrinsic rewards. Intrinsic rewards are rewards that originate from the employees themselves such as completion of tasks, achievement, autonomy, personal development. While extrinsic rewards are rewards originating from outside employees such as salaries and benefits, interpersonal (status and recognition), and promotion (Avolio *et.al.*, 2004). According to Avolio and Gardner (2005) the reward system indicators are as follows:

1. Rewards/Salaries
2. Benefits
3. Interpersonal (status and recognition)
4. Promotion

2.4. Working conditions

Working conditions here are all things that exist in the work environment of employees who can influence themselves in carrying out their duties, such as temperature, humidity, ventilation, lighting, noise, cleanliness of the workplace, conditions of work tools, and unclear tasks and responsibilities (Sarwoto, 2005). Sedarmayanti (2001) states that broadly speaking, the type of work environment is divided into two, namely: (a) physical work environment, and (b) non-physical work environment. The physical work environment includes: lighting/temperature, temperature, humidity, air circulation, noise, mechanical steering, odor, color management, decoration, music and security in the workplace (Tambunan *et al.*, 2018). While the non-physical work environment includes social relations in the workplace either between superiors and subordinates or relationships between subordinates.

2.5. Work performance

Swasto (1996) suggests that work performance is the actions or implementation of tasks that have been completed by someone in a certain period of time and can be measured because it relates to the quality and quantity of work. Furthermore, Swasto (1996) also added that Work Performance in general can be measured through

1. Quality of work.
2. Work Quantity.
3. Knowledge about work.
4. Opinions or questions conveyed.
5. Satisfaction taken.
6. Planning work.
7. Regional work organization.

3. METHODOLOGY OF RESEARCH

This study uses a quantitative approach to the type of survey research. Data was collected through interviews and questionnaires then it was processed using path analysis. The population in this study were all employees of The State Plantation of Merbau Pagar, Indonesia totaling 297 people, Singarimbun and Effendi (2008) Reveal that the sample

size should not be less than 5% of the population. To meet these criteria, the measurement of the sample is calculated using the Slovin formula in Umar (1998). With a population size of 297 people and an inaccuracy rate of 10%, the sample size in this study is:

$$\begin{aligned}n &= \frac{N}{1+Ne^2} \\ &= \frac{297}{1+297(10\%)^2} \\ &= \frac{297}{3,97} = 74,8 = 75\end{aligned}$$

Distributing questionnaires in the form of a list of questions that have been given alternative answers to answer to selected respondents. Collect and study information and data obtained from journals, literature books, internet, and annual reports on plantations related to research. Namely to collect secondary data as a supporter of primary data obtained from company documents such as a brief history of the company, organizational structure, number of personnel, and other company data (Tripriyono *et al.*, 2018). Characteristics of respondents in this study include the characteristics of age, education level, and tenure with frequency distribution. Validity testing is done using the SPSS program by comparing the value of *r* results with critical *r* values or correlational value tables. At the real level $\alpha = 0.05$ and $n = 75$ (sample-2), the value of *r* table = 0.361 (Kesuma *et al.*, 2018). In this study the reliability test of the measuring instrument that will be used is to use Cronbach Alpha (Agustina *et al.*, 2018; Marhayanie *et al.*, 2018; Muda *et al.*, 2018; Sari *et al.*, 2018 & Sirojuzilam *et al.*, 2018). This statistic is useful for knowing whether the measurements we make are reliable. Normality testing of research variables is used to find out whether the research data is normally distributed or not good by using the normality test and with a graphical approach. Simultaneous F test was conducted to find out whether the 4 independent variables leadership style (X_1), reward system (X_2), working conditions (X_3) have a significant influence or not to the dependent variable work performance (Y). To find out the effect of each independent variable on the dependent variable Y (work performance), a t-test is carried out partially.

4. RESULT AND DISCUSSION

4.1. Result

4.1.1. Leadership Style

The results of respondents' answers to indicators of leadership style indicate that the responses of employees of The State Plantation of Merbau Pagar, Indonesia towards the company's leadership style towards employees in a good category where the answers agree reached a percentage of 50.2%.

4.1.2. Reward System

The results of the respondent's answers to the reward system indicator indicate that the responses of The State Plantation of Merbau Pagar, Indonesia have a system of corporate rewards for employees in a good category. Where the answers agree reached a percentage of 34%.

4.1.3. Working Conditions

The results of the respondents' answers to the working conditions indicator indicate that the responses of The State Plantation of Merbau Pagar, Indonesia on the working conditions of the company towards employees in a good category. Where the agreed number reaches a percentage of 41.5%.

4.1.4. Work Performance

The results of the respondent's answers to the work performance indicators indicate that the responses of The State Plantation of Merbau Pagar, Indonesia towards company work performance towards employees in a good category where answers agree reach a percentage of 44.5%

5. RESULT AND DISCUSSION

5.1. Result

Reliability Test Results following in Table 1 :

Table 1. Reliability Test Results

No	Variable	r -count	r -table	Decision
1.	Leadership Style	0,872	0,6	Reliable
2.	Reward System	0,819	0,6	Reliable
3.	Working conditions	0,844	0,6	Reliable
4.	Work performance	0,747	0,6	Reliable

Sources: SPSS result (2018).

Based on the Table 1, the Cronbach Alpha value of the leadership style variable, reward system, working conditions and work performance of each employee above is more than the Cronbach Alpha standard value of 0.6 (Dilham *et al.*, 2018; Eriadi *et al.*, 2018; Erlina *et al.*, 2018; Sihombing *et al.*, 2018; Yahya *et al.*, 2018 & Muda *et al.*, 2019). So, it can be concluded that all statements relating to leadership style, reward systems, working conditions and work performance can be stated reliably and can be used as a measure of research.

5.1.1. Clasical Asumption Test

The Normality Test Results as a follows:

Table 2. One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		75
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,97952001
Most Extreme Differences	Absolute	,082
	Positive	,051
	Negative	-,082
Test Statistic		,082
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
 - b. Calculated from data.
 - c. Lilliefors Significance Correction.
 - d. This is a lower bound of the true significance.
- Sources : SPSS result (2018).

Table 2 shows that the residual probability value (asymptotic, 2-tailed) is 0.200 greater than α (0.05) (Muda *et al.*, 2018). The results of this study meet the normality test requirements, namely if $\alpha > 0.05$, it can be concluded that the research data is normally distributed.

5.1.2. Simultaneous F Test Results

The F Test Results as follows :

Table 3. F Test

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	53,657	3	17,886	36,043	,000 ^b
	Residual	1217,009	71	17,141		
	Total	1270,667	74			

- a. Dependent Variable: Y1
 - b. Predictors: (Constant), X3, X2, X1
- Sources: SPSS result (2018).

Table 3 shows that the value of $F_{\text{count}} = 36,043$ with a significance value (P-value) = 0,000 when compared with the value of $F_{\text{table}} = 2,50$ for $N = 74$ or $df = 71$, it can be seen that $F_{\text{count}} (36,043) > F_{\text{table}} (2,50)$ and $\text{sig-p} (0,000) < 0,05$ so that it can be concluded that all 3 independent variables X_1 (leadership style), X_2 (reward system) and X_3 (working conditions) have a significant influence on Y dependent variable (work performance).

5.1.3. Partial t Test Results

If the p-value is smaller than alpha (α) alpha is the significance level used by the researcher to determine how confident the researcher is towards his research (Nurlina and Muda, 2017; Erlina *et al.*, 2018 & Sadalia *et al.*, 2018). For example, researchers believe that the research strength is 95%, then alpha is 5% ($\alpha = 0.05$) if the researcher believes his research strength is 99%, then the alpha is 0.01.

5.2. Discussion

5.2.1. Effect of leadership style on work performance

Shows that the value of $t_{\text{count}} X_1$ (leadership style) = 2.247 with significance (p-value) of 0,000 when compared with the value of t_{table} (N-74 or $df = 71$) of 1.66 and $\text{sig } \alpha = 0.05$. $2,247 > 1,66$ and $p\text{-value} (0,000) < 0,05$. The results of this analysis meet the requirements of the hypothesis test where if $t_{\text{count}} > t_{\text{table}}$ and $p\text{-value} < 0,05$ means H_1 is accepted or H_0 is rejected. Thus, it can be concluded that the variable X_1 (leadership style) has a significant influence on the dependent variable Y (work performance). This means that a leader who has a democratic leadership style (good category 50.2%) in an approach has the optimism of cooperative decision making, so the ways in which leader behavior in cooperative decision making will affect employee performance.

5.2.2. Effect of a system of rewards for work performance.

Shows that the value of $t_{\text{count}} X_2$ (reward system) = 3.562 with significance (p-value) of 0,000 when compared with the value of t_{table} (N-74 or $df = 71$) of 1.66 and $\text{sig } \alpha$

= 0.05. $3,562 > t_{table} (1.66)$ and $p\text{-value} (0,000) < 0.05$. The results of this analysis fulfill the hypothesis test requirement where if $t_{count} > t_{count}$ and $p\text{-value} < 0.05$ means that H_1 is accepted or H_0 is rejected.

5.2.3. Effect of Working Conditions on Work Achievement

Shows that the value of $t_{count} X_3$ (Working Conditions) = 11,646 with significance (p-value) of 0,000 when compared with the value of t_{table} (N-74 or $df = 71$) of 1.66 and $\text{sig } \alpha = 0.05$ can be known that $t_{count} X_3 (11,646) > t_{table} (1.66)$ and $p\text{-value} (0,000) < 0.05$. The results of this analysis fulfill the hypothesis test requirement where if $t_{count} > t_{count}$ and $p\text{-value} < 0.05$ means that H_1 is accepted or H_0 is rejected. Thus, it can be concluded that Variable X_3 (Working Conditions) has an effect and is not significant towards the Y bound variable (Work Performance). Furthermore, in testing the previous hypothesis, the third hypothesis that presents a positive and significant influence on working conditions on employee performance is concluded that the third hypothesis is acceptable and supported. This means that factors such as work conditions (work environment, cleanliness of the workplace, lighting, conditions of work equipment) are among the most important factors that can affect work performance.

6. CONCLUSIONS AND SUGGESTIONS

6.1. Conclusion

1. Leadership style, reward system and working conditions simultaneously have a significant influence on work performance.
2. The leadership style partially has a significant influence on employee work performance
3. The reward system partially has a significant influence on employee work performance.
4. Partially, working conditions have an influence and are not significant on employee work performance.

6.1. Suggestion

1. Based on the results obtained from data analysis that the weaknesses and strengths of the leadership style in The State Plantation of Merbau Pagar, Indonesia are measured by the leadership of the manager, democratically where the weakness of democratic leadership is taking long decisions because it is taken deliberately, difficult to reach consensus because of opinions everyone is different, and the excess relationship between the leader and his subordinates is harmonious, decisions and wisdom are taken through discussion. This is less specific in managing an organization, preferably a good leadership style is a combination of each leadership style or situational leadership style, looking at the current situation and conditions.
2. Variable reward systems referred to in this study are salary / benefits, benefits, etc., so what is the company's obligation both in terms of timeliness and the amount of salary in accordance with workload (standard work) must be achieved/fulfilled the desires of employees, because of this will affect the work performance of employees.

References

- Achmad,,S. Rudy (2001). *Performance Management System (A Practical Guide to Designing and Achieving Excellent Performance)*. Publisher: PT. Main Heritage Scholarship, First Print
- Agustina. T. A. S., Lubis & Muda., I., (2018). Various Aspects of The Implementation of SIMDA Which Influence The Quality of Financial Statement with The Role of PPK-SKPD as Moderating

- Variable (A Case Study at The SKPD of Deli Serdang Regency). *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46. 176-183.
- Arrizal, (2001). Transactional Leadership Style Achieves Success Through Human Resource Management. *Journal of Business Studies*. 22 (1). 56-67.
- As'ad, (2000). *Leadership Theory and Performance Achievement*. PT. Gramedia Main Library. Jakarta.
- Avolio, B. J., Gardner, W. L., Walumbwa, F. O., Luthans, F., & May, D. R. (2004). Unlocking the mask: A look at the process by which authentic leaders impact follower attitudes and behaviors. *The leadership quarterly*, 15(6), 801-823.
- Baihaqi, Muhammad Fauzan (2010). Effect of Leadership Style on Job Satisfaction and Performance with Organizational Commitment as Intervening Variables. *Thesis: Faculty of Economics, Diponegoro University, Semarang*
- Beer, M., Spector, B., Lawrence, P.R., Mills, D.Q., & Walton, R.E. (1984). *Managing human assets*. The Free Press. New York.
- Bernardin, H. John, & Russell, E.A; (1993). *Human Resources Management, An Experiential Approach*, Mc Graw Hill International Editions, Mac Graw Hill Book Co. Singapore, 1993
- Boone, H. N., & Boone, D. A. (2012). Analyzing likert data. *Journal of extension*, 50(2), 1-5.
- Budi Wiyono, (2000). Effects of Motivation and work discipline on the work performance of CPP networking employees in Magelang. *Thesis*, Sebelas Maret University, Solo.
- Dalimunthe, D.M.J., & Muda, I. (2017). The Empirical Effect of Education and Training to The Performance of Employees. *International Journal of Economic Research*. 14(21). 403-413.
- Dalimunthe, D.M.J., Fadli, & Muda, I. (2016). The application of performance measurement system model using Malcolm Baldrige Model (MBM) to support Civil State Apparatus Law (ASN) number 5 of 2014 in Indonesia. *International Journal of Applied Business and Economic Research*. 14(11). 7397-7407.
- Diana Sulianti K.L. Tobing. (2009), The Effect of Organizational Commitment and Job Satisfaction on Employee Performance at PT. PERKEBUNAN NUSANTARA III In North Sumatra. *E-Journal. Faculty Economics, University of Jember*.
- Dilham, A, Sofiyah, F.R., & Muda, I. (2018). The Internet Marketing Effect on the Customer Loyalty Level with Brand Awareness as Intervening Variables. *International Journal of Civil Engineering and Technology*. 9(9). 681-695.
<http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=9&IType=9>.
- Dirga Lestari (2015). The Influence of Leadership Style on Employee Work Performance (Study on Civil Servants Cooperative). *E-Journal. University of Mulawarman Samarinda*.
- Drafting Team. (2015). *Guide to Thesis and Dissertation Writing*. Postgraduate School. USU, Medan.
- Eddy, M and Budhi, S., (2000). The role of effective leadership style in an effort to increase the enthusiasm and work enthusiasm of employees at the Sinar Mas Sidoarjo Department Store. *Entrepreneurship management Journal*. 2(2). 29-43.
- Eriadi, Muda, I, & S.Abdullah, 2018. Determinant Analysis of the Quality of Local Government Financial Statements in North Sumatra with the Effectiveness of Management of Regional Property as a Mediator, *International Journal of Civil Engineering and Technology*, 9(5), 2018, pp. 1334–1346.
<http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=9&IType=5>
- Erlina, Putri, D.R, Sopanah, A & Muda, I, (2018). Determinants of Job Quality Improvement for Internal Auditors of Local Government (Empirical Evidence from Indonesia). *International Journal of Civil Engineering and Technology*. 9(9). 556-568.
<http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=9&IType=9>.
- Erlina, Putri, D.R, Sopanah, A & Muda, I, (2018). Model of Successful Risk Based Internal Audit Implementation in Regencies/Cities in North Sumatera. *International Journal of Civil Engineering and Technology*. 9(9). 615-627.
<http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=9&IType=9>
- Erlina, Tarigan, Z.A, Mulyani, S; Maksum, A & Muda, I. (2018). The Role of Conflict of Interest in Improving Budget Quality in Local Government. *International Journal of Civil Engineering and Technology*. 9(9). 696-707.
<http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=9&IType=9>.
- Ghozali, I. (2005) and (2013). *Application of Multivariate Analysis with the SPSS Program*. University: Diponegoro, Semarang.

- Hutagalung, B.; Dalimunthe, D.M.J, R., Pambudi, A.Q. Hutagalung & Muda, I. (2017). The Effect of Entrepreneurship Education and Family Environment Towards Students' Entrepreneurial Motivation. *International Journal of Economic Research*. 14(20). 331-348.
- Iwan, Garniwa, (1997). The Effect of Job Stress on Motivation and its impact on the Work Performance of Permanent Lecturers at the University of Widyatama, *Working Papers*. Independent Research in Bandung.
- Kesuma,S.I., Maryunianta, Y & Muda, I, (2018). Evaluation of Irrigation System to Support Implementation of Food Security Policy. *International Journal of Civil Engineering and Technology*.9(9). 600-614.
<http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=9&IType=9>.
- Lubis, A., Rustam and Muda, I. (2018). Analysis of Ownership and Stock Composition of Vocational Business Enterprises and Its Impact on "Omset" of Business Owned Enterprises. *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46. 274-277.
- Luthans, Fred. (2006). *Organizational Behavior*. Andi Publishers. Yogyakarta.
- Mangkunegara, (2001). *Human Resource Management*, Tenth Edition, Bandung.
- Marhayanie, M.Ismail & Muda, I, 2018. Impact of Smartphone Features on "Omset" Services Online Car Rental. *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46. 278-281.
- Muda,I., Sidauruk, S.H., Siregar, H.S., Nurzaimah. (2018). The effect of corporate social responsibility on company's value with common effects model (CEM), fixed effects model (FEM) and random effects model (REM) approaches (empirical evidence in Indonesia stock exchange). *QualityAccess to Success*. 19(165). 79-90.
- Muda, I; Afrina. A; E. (2019). Influence of human resources to the effect of system quality and information quality on the user satisfaction of accrual-based accounting system (Implementing of adaptive behavior assessment system theory, case in Indonesia). *Contaduría y Administración*, próxima publicación. 63(4), 1-25.
- Muda., I., Rahmanta., Marhayanie., & Adi S.P. (2018). Institutional Fishermen Economic Development Models and Banking and Financing Institution Support in The Development of The Innovation System. *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46. 263-268.
- Nasution, H. (2015). *Human Capital Management*. USU Press, Medan.
- Nia Lervasiawati, (2009). Effect of leadership style on improving work performance of non-medical employees General Hospital Agency Area 45 brass. Essay,
- Nurlina & Muda, I. (2017). The Analysis of The Effects of Capital Expenditure and Human Development Index on Economic Growth and Poverty in East Aceh Regency. *International Journal of Economic Research*. 14(17). 415-428.
- Pohan.,N., Badaruddin., R.F Dalimunthe., A.Purwoko., & Muda,I., (2018). The Effects of Human Resource Development and Institutional Arrangements on Performance, Service Quality and Area Development in Indonesia. *QualityAccess to Success*. 19(163). 94-102.
- Rivai, Veithrizal,(2003). *Leadership and organizational Behavior*, PT Publisher: Raja Grafindo Persada First Printing. Jakarta.
- Robbins, (2006). *Organizational behavior*, Tenth Editions, Index. Jakarta.
- Sadalia, I, M. H. Kautsar, N. Irawati and I, Muda. 2018. Analysis of the efficiency performance of Sharia and conventional banks using stochastic frontier analysis. *Banks and Bank Systems*, 13(2), 27-38. doi: [10.21511/bbs.13\(2\).2018.03](https://doi.org/10.21511/bbs.13(2).2018.03)
- Sari, M.; A. F. Lubis; A. Maksum; P. Lumbanraja & I. Muda. (2018). The Influence of Organization's Culture and Internal Control to Corporate Governance and Its Impact on BUMN (State-Owned Enterprises) Corporate Performance In Indonesia, *Journal of Applied Economic Sciences*, Volume XIII, Issue 4(58). 562 – 575.
- Sarwoto. (2005). *Atmosphere of Working Conditions*. PT. Gramedia Main Library. Jakarta.
- Sedarmayanti, (2001). *Principles of Organizational Behavior*, Mandar Maju, Bandung.
- Sihombing., M., Muda., I., E.Jumilawati & A. Dharsuky., (2018). Effectiveness of Market Results Diversified Palm Products and Constraints of Capital, Financing and Marketing. *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46. 269-273.
- Simajuntak Leonardo Indra, (2018). Job Training at PT. Nusantara II (Persero) Plantation of Tanjung Garbus. Merbau. *E-Journal*. Faculty of Agriculture, Darma Agung University.

- Singarimbun, Masri and Sofian Effendi. (2008). *Survey Research Methods*. LP3ES, Jakarta
- Sinulingga, S. (2015). *Research Methods*. Edition 3. USU Press, Medan.
- Sirojuzilam., S.Hakim., and Muda, I, 2018. Role of Planning And Budget to The Development of Agropolitan Area. *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46. 138-142.
- Sofiyah, F.R., Yulinda & Muda, I, (2018). The Efforts of Small Medium Enterprises (SMEs) Customer Engagement in Improving Customer Relationship Through Social Media Development. *International Journal of Civil Engineering and Technology*, 9(9). 642-657. <http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=9&IType=9>.
- Sugiyono, (2009). *Administrative Research Methods*, Third Edition, Print Eighth, Alfabeta. Bandung.
- Sujak, Abi. (2000). *Personnel Management*. BPEE, Yogyakarta.
- Sunarto (2006), *Reword Management*. Publisher: First Printing, UST Press. Yogyakarta,
- Susilawati, Maya R. Atmawinata (2014). *Effect of Professionalism and Independence of Internal Auditors on Audit Quality: Study at Inspectorate of West Java Province*, STIE STEMBI. Bandung.
- Swasto Bambang, (1996). *Human Resource Management*. Faculty of Administrative Sciences. Brawijaya University, Malang.
- Tambunan, B., Sihombing, H., Doloksaribu, A., & Muda, I. (2018). The effect of security transactions, easy of use, and the risk perception of interest online buying on the e-commerce tokopedia site (Study on Tokopedia. id site users in Medan city). In *IOP Conference Series: Materials Science and Engineering*. Vol. 420, No.1, 012118. IOP Publishing. <http://iopscience.iop.org/article/10.1088/1757-899X/420/1/012118/meta>
- Tripriyono., A. Purwoko., Erlina and Muda, I, 2018. The Effect of The Political Environment and The Economic Environment on The Welfare of Community. *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46. 49-53.
- Umar, Hussein. (1998). *Human Resource Research in Organizations*. PT. Gramedia Main Library. Jakarta.
- Yahya, I, Hasibuan, R.P.S., Z.B.Torong & Muda, I. (2018). Factors That Influence Success Implementation of Government Accounting Standard (Sap) Based On Acrual In The Government of The Districts/Cities In North Sumatera Province. *Journal of Management Information and Decision Sciences*. 21(1). 1-14. [https://www.abacademies.org/articles/Factors-that-influence-success-implementation-of-government-accounting-standard-\(sap\)-based-on-accrual-1532-5806-21-1-109.pdf](https://www.abacademies.org/articles/Factors-that-influence-success-implementation-of-government-accounting-standard-(sap)-based-on-accrual-1532-5806-21-1-109.pdf)