

CHAPTER 1

INTRODUCTION

A. Background

Attitude and behavior of employees play an important role in organization because employees determine quality and survival ability of an organization, so that the organization can facilitate human resources' productivity and competency. Employee performance is very crucial to be measured, because the measurement on job performance will assess the level of employee' ability to carry out the charged duties. Job performance is very important to make performance measurement system to evaluate the employees' performance. This measurement is very helpful for assessing the achievement of the organization's goals and developing a strategic plan for the organization (Ittner & Larcker, 1998). Therefore, the organization needs to determine the criteria clearly and measurable which is made as a reference.

This performance measurement is useful for evaluating the work done by employees whether it has been done in accordance with the standards set by the system in the organization or needs re-evaluation. Job performance measurement is also useful for knowing the relationship among employee behavior in the workplace starting from the relationship among employees, employees and superiors, or employees with customers. Mathis et al. (2002) define that job performance is the process of evaluating how well employees do their job in comparison with a set of standards, and then communicate the information in employees.

Measuring employee performance is not only carried out in companies, job performance measurement can also be measured at universities. In a competitive and globalizing world, every university, like Muhammadiyah Higher Education requires high lecturer performance. Muhammadiyah is one of the largest Islamic organizations in Indonesia which has a very important role in education. Muhammadiyah was founded in Yogyakarta on Dzulhijjah 8, 1330H or November 18, 1912 by Muhammad Darwis who is known as Kyai Haji Ahmad Dahlan. The birth of Muhammadiyah as described is attached to the attitudes, thoughts and steps of Kyai Haji Ahmad Dahlan as the founder. Kyai Haji Ahmad Dahlan was able to combine Islam that wanted to return to the Qur'an and the Sunnah of the Prophet. As an Islamic organization, Muhammadiyah is one of the keys in Muslim development to improve education (Nadlifah, 2016). Until now, Education sectors within Muhammadiyah organizations has development rapidly, starting from kindergarten up to the higher education. Therefore, the management of human resources in an organization becomes a significant concern. Muhammadiyah has a higher education institutions which has a central role in terms of make human beings who are superior and ready to compete both as young scholars or labor force.

Based on Q.S Al-Mujadilah (11) to increase enthusiasm in studying, everything we get should be shared with others. It can be useful for others

serving as a form of Jihad to Allah SWT at the same time. Further, Allah SWT will raise the rank of those who are knowledgeable and practice it with others.

يَأْتِيهَا الَّذِينَ ءَامَنُوا إِذَا قِيلَ لَكُمْ تَفَسَّحُوا فِي الْمَجَالِسِ فَافْسَحُوا
يَفْسَحِ اللَّهُ لَكُمْ وَإِذَا قِيلَ انشُزُوا فَانشُزُوا يَرَفَعِ اللَّهُ الَّذِينَ ءَامَنُوا
مِنْكُمْ وَالَّذِينَ أُوتُوا الْعِلْمَ دَرَجَاتٍ ۗ وَاللَّهُ بِمَا تَعْمَلُونَ خَبِيرٌ ﴿١١﴾

This means, "You who believe, when it is said to you, "Be open to the majlis", then make it clear that Allah will give you space. And when it is said: "Stand up", then stand up, surely Allah will raise up those who believe among you and those who are given some degree of knowledge. And Allah knows best what you are doing.

Education is a means of answering various challenges related to globalization. Developments in human resources and technological sophistication must be considered because education is one of the means to improve the quality of human resources. In this research, the aspect which is discussed is a lecturer. Lecturer is one of the important aspects to improve higher education quality in university. Lecturers are educators who play an important role in transforming students learning and have good academic qualifications and character as a role models for students (Putera, 2015). To be able to develop and improve within the university, the lecturer's performance is an important aspect that needs to be processed and assessed. However, when employee performance is not assessed,

employees do not have guidelines and motivation to develop their potential. That matter will have an impact on employee performance. This job performance assessment is to determine the level of performance of the lecturers and improve the university's internal quality assurance through human resources.

Based on Laws of the Republic Indonesia no.14/2005 regarding the first point and second point of teachers and lecturers, lecturers are professional educators and scientists whose main task is to transform, develop, and disseminate science, technology and art through education, research, and dedication to society. The quality of an educational process is influenced by the lecturers' job performance (Hanif & Pervez, 2004). There are many factors, which influence to lecturer's performance for example job satisfaction, work environment, organizational culture, and motivation. (Forsyth & McMillan, 1982) find that the results of successful exams are due to the quality of teaching and classroom atmosphere. These findings indicate that most causal factors are related to these characteristics and abilities of lecturers in teaching. In other words, students attribute their success or failure and academic excellence to the quality of teaching.

Churchill et al. (1974) define job satisfaction as all the characteristics of the job itself and the work environment in which employees can find rewards, sense of accomplishment, and satisfaction or dissatisfaction. Thrun (2014) define that job satisfaction is a factor in getting optimal work outcomes because when the employees are satisfied in their work, they will try their best by giving all possible skills needed to complete the tasks. Subsequently, Price & Mueller (1986) identify

that job satisfaction is based on the degree to which individuals like their job. According to Kreitner & Kinicki (2014), job satisfaction has positive influence on job performance. Additionally, Anoraga (2006) argues that in human psychology, higher job satisfaction will improve employees' performance. Armstrong (2009) defines that company policies, salary, co-worker relationship, supervisory or management style, and work environment are the determinants of workers' job satisfaction. Employees who are satisfied with their work will be happy to carry out the work given so that they will easily understand and complete the tasks. As a result, the employees can maximize their performance.

The improvement and development of this lecturer performance can be supported by the work environment aspect where the lecturers carry out their routine activities. Comfortable and favorable working environment can increase work enthusiasm which will be reflected from the lecturer performance. Improving this performance is in accordance with the opinion of Robbins (2003) stating that the work environment is everything that exists around the workers and which can influence in carrying out the tasks assigned. The workplace environment is the most critical factor in keeping the lecturers' work satisfaction. Malik (2011) found that employee performance was strongly influenced by work environment. The better the work environment in the workplace, the better the performance of its employees. The work environment becomes a facility for employees in carrying out an activities to create good performance. Otherwise, the uncomfortable work environment may reduce employee's performance.

Meanwhile, Luthans (2011) defines organizational culture as a set of norms and values used to guide and manage organizational members. Each member of the organization should act in accordance with the applicable organizational culture in the organization in order to be accepted by other members. It can be understood from the point of view that organizational culture is a set of values and norms, which are used to determine certain beliefs, behaviors and skills of members of an organization to perform their work. Some previous studies have found that organizational culture may affect organizational performance (Ahmed & Shafiq, 2014). In addition, a strong organizational culture is expected to enhance the attitudes and behaviors formed by individuals within the organization to generate maximum performance and improve performance quality through organizational culture (Faizal & Isa, 2016).

Baah & Amoako (2011) state that the motivational factors (the nature of the job, the sense of accomplishment, recognition, the responsibilities given to them, and opportunities for personal growth and promotion) to help employees find value-related values according to the organization. In addition, this can increase the level of employees' motivation, which will ultimately increase employees' internal happiness and make internal happiness arouse satisfaction. Based on previous research, Trisnaningsih (2011) describes work motivation to have a significant influence on Accounting Performance Lecturers in private universities registered in the PTS Directory of Region VII of Kopertis in East Java Province in 2007.

Furthermore, Abejirinde (2009) studies the relationship between motivation and performance in Nigerian private and public enterprises, and finds that a motivating factor has a significant relationship with employee performance (including academic performance in educational enterprises). Lecturer performance is very influential in the quality of education and the learning process. Therefore, the measurement of lecturer performance must be measured to find out what factors make lecturers' performance increase.

However, measuring employee performance is not only carried out in companies, government institution, or public organization. Job performance measurement can also be measured at universities. Previous research that has been researched by Aji (2015) in government institution work motivation and job satisfaction significantly influence significant effect on the employee performance and Toyang (2016) in government institution organizational culture and work environment have a positive effect and significant to employee performance. In addition, Nursiati (2019) in financial banking work motivation and work environment have a positive effect and significant to employee performance and Ardiana (2016) in financial banking organizational culture and job satisfaction significantly influence significant effect on the employee performance. Meanwhile, Sutopo (2018) finds that job satisfaction have a negative on employee performance. Safira & Rozak (2020) find that work environment have a negative on employee performance. In addition, Windrawati et al. (2020) find

organizational culture have a negative on employee performance. Then, Saputro (2015) state work motivation have a negative on employee performance.

Based on the background above, the researcher is interested in a study entitled THE INFLUENCE OF JOB SATISFACTION, WORK ENVIRONMENT, AND ORGANIZATIONAL CULTURE OF ACCOUNTING PROFESSIONAL TOWARDS JOB PERFROMANCE MEDIATED BY WORK MOTIVATION (An Empirical Study of Accounting Lecturers in Muhammadiyah Higher Education). In this research, the main motive is to know the influence of job satisfaction, work environment, organizational culture, and work motivation with job performance in Muhammadiyah higher education. This study is a replicate of the study of Narasuci et al. (2018) about lecturers' performance. This study shows that there is a positive and significant effect of the job satisfaction, work environment and work motivation on lecturers' performance. The result of mediation testing, work motivation mediate the effect of the work environment partially to lecturer performance. The differences of this study compare to previous research are in the additional variables namely organizational culture and in the aspects of respondents involving accounting lecturers.

B. Research Scope

The scope of this research are as follows :

1. This research uses three variables which consist of dependent variable, moderating variable, and independent variable. The dependent variable used is Job Performance. The independent variable used is Job Satisfaction, Work Environment, and Organizational Culture. The moderating variable used is Work Motivation.
2. This research uses the samples that will be taken from Muhammadiyah Accounting Lecturers.

C. Research Questions

1. Does the job satisfaction have positive significant influence on work motivation?
2. Does the work environment have positive significant influence on work motivation?
3. Does the organizational culture have positive significant influence on work motivation?
4. Does the job satisfaction have positive significant influence on job performance?
5. Does the work environment have positive significant influence on job performance?
6. Does the organizational culture have positive significant influence on job performance?
7. Does the work motivation have positive significant influence on job performance?

8. Does the work motivation have a role in mediating the influence of job satisfaction on job performance?
9. Does the work motivation have a role in mediating the influence of work environment on job performance?
10. Does the Work motivation have a role in mediating the influence of organizational culture on job performance?

D. Research Objectives

The objectives of the study are as follows:

1. To examine the positive significant influence of job satisfaction on work motivation in Muhammadiyah accounting lecturer.
2. To examine the positive significant influence of work environment on work motivation in Muhammadiyah accounting lecturer.
3. To examine the positive significant influence of organizational culture on work motivation in Muhammadiyah accounting lecturer.
4. To examine the positive significant influence of job satisfaction on job performance in Muhammadiyah accounting lecturer.
5. To examine the positive significant influence of work environment on job performance in Muhammadiyah accounting lecturer.

6. To examine the positive significant influence of organizational culture on job performance in Muhammadiyah accounting lecturer.
7. To examine the positive significant influence of work motivation on job performance.
8. To examine the positive significant influence of work motivation as a role in mediating job satisfaction on job performance in Muhammadiyah accounting lecturer.
9. To examine the positive significant influence of work motivation as a role in mediating work environment on job performance in Muhammadiyah accounting lecturer.
10. To examine the positive significant influence of work motivation as a role in mediating organizational culture on job performance in Muhammadiyah accounting lecturer.

E. Significance of the Study

1. Theoretically
 - a. This research hopefully will be a reference and give sufficient explanation for future research about job performance.
 - b. This research hopefully adds to literature on the subject as reference material and stimulate further research in the area of research.

- c. The research results are expected to produce a theory the effect job satisfaction, work environment, and organizational culture on the performance of lecturers in Muhammadiyah higher education.

2. Practically

- a. This research is expected to be a reference for continuing and developing similar research to be new and innovative.
- b. The research results are expected to be suggestion for college to make policies so that lecturers are motivated, and have a high satisfaction level, good work environment, and organizational culture to improve lecturer performance.
- c. This research can increase the knowledge and understanding of the factors that influences job performance in Muhammadiyah higher education.