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**THE INFLUENCE OF COMMITMENT, MOTIVATION, AND JOB
SATISFACTION TO THE PERFORMANCE OF ACCOUNTING
STAFFS IN UNIT OF LOCAL GOVERNMENT OFFICES (SKPD) OF
SOLOK CITY**

THESIS



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Acknowledgement

Bismillahirrahmanirrahiem....,

Alhamdulillah rabbi'alamien..Thanks to my only God, ALLAH.SWT for His Blessing and Merciful empowering me to finish my thesis completely. Then, let's recite Shalawat and Salaam for Rasulullah, the Great Prophet of Muhammad Saw as Uswatun Hasanah for everlasting human being.

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It is the only I do want to say, May God Willingness and Blessing in healthy and long life for all of us.

Finally, I realize that this writing has many faults or weakness so with my kind heart, I am waiting for suggestion, critique from all readers.



Padang, 22 October 2011

Gabriella M.S

The Influence of Commitment, Motivation, Job Satisfaction to The Performance of Accounting Staffs in Unit of Local Government Offices (SKPD) of Solok City

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ABSTRACT

Performance has taken into a wider concept than before, which is Performance Management. Armstrong and Baron (1998) defined performance management as strategic and integrated approaches to realize of organization success by improving the performance of all of the people who involved work (not only the workers) within the organization through individual and team development. So, a worker should contribute the performance to wholly concerned organization.

This research examines the effect of commitment, motivation, job satisfaction factors to performance of accounting staffs in unit of local government offices (SKPD) of Solok City.

The aims of this research which approving the hypotheses, namely: (H1) organizational commitment affects the performance of accounting staffs; (H2) motivation affects the performance of accounting staffs; (H3) job satisfaction affects the performance of accounting staffs; (H4) commitment, motivation, and job satisfaction affect the performance of accounting staffs.

Data collected from 48 respondents as accounting staffs on 9 existing governmental agencies in the City of Solok, whom having main task to produce financial statement of SKPDs in Solok City in accordance with governmental accounting standards (SAP) Regulation No. 71 of 2010.

Statistically data processing using a computer program SPSS version 15 and the data has passed all of validity, reliability, F, and T Tests.

This result approved after conveying all of hypotheses and finding out a linear regression equation as:

$$Y = -0.072 + 0.499X_1 + 0.248 X_2 + 0.335X_3$$

Keywords: *Performance, Performance Management, Commitment, Motivation, Job Satisfaction, Government Regulation No. 71 of 2010 about SAP*

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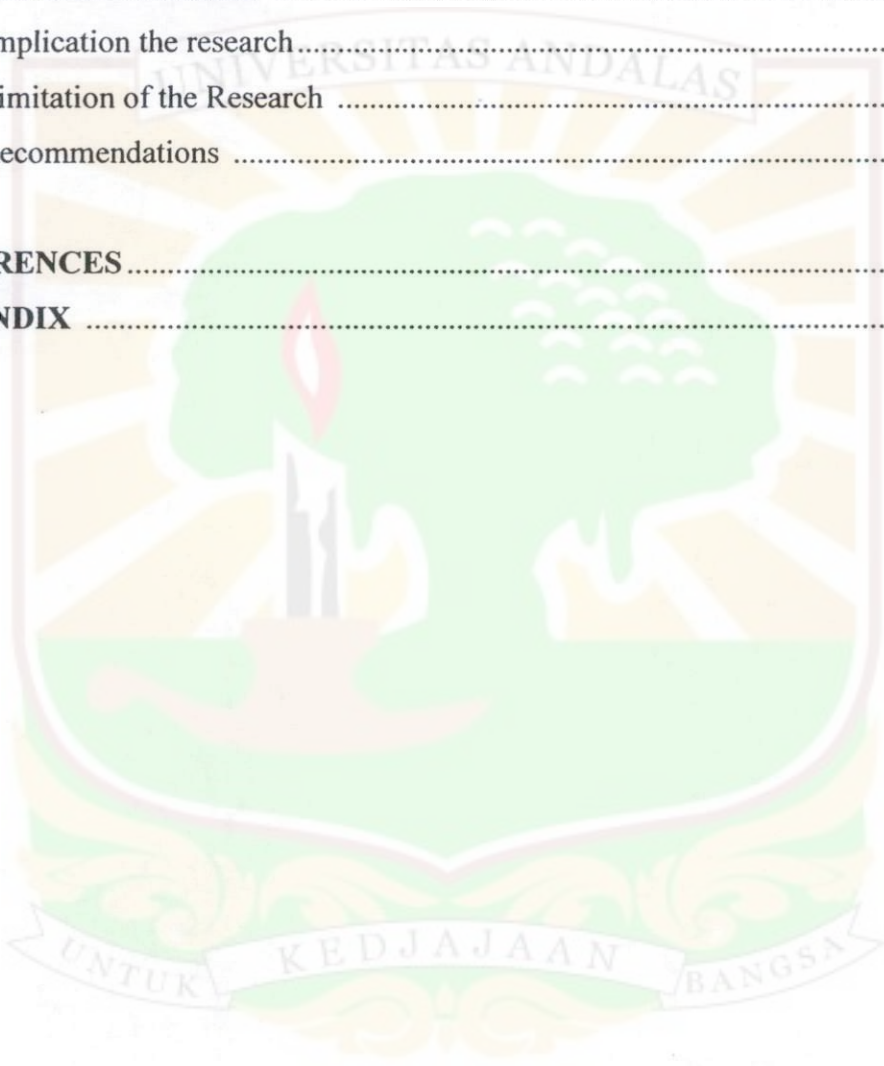
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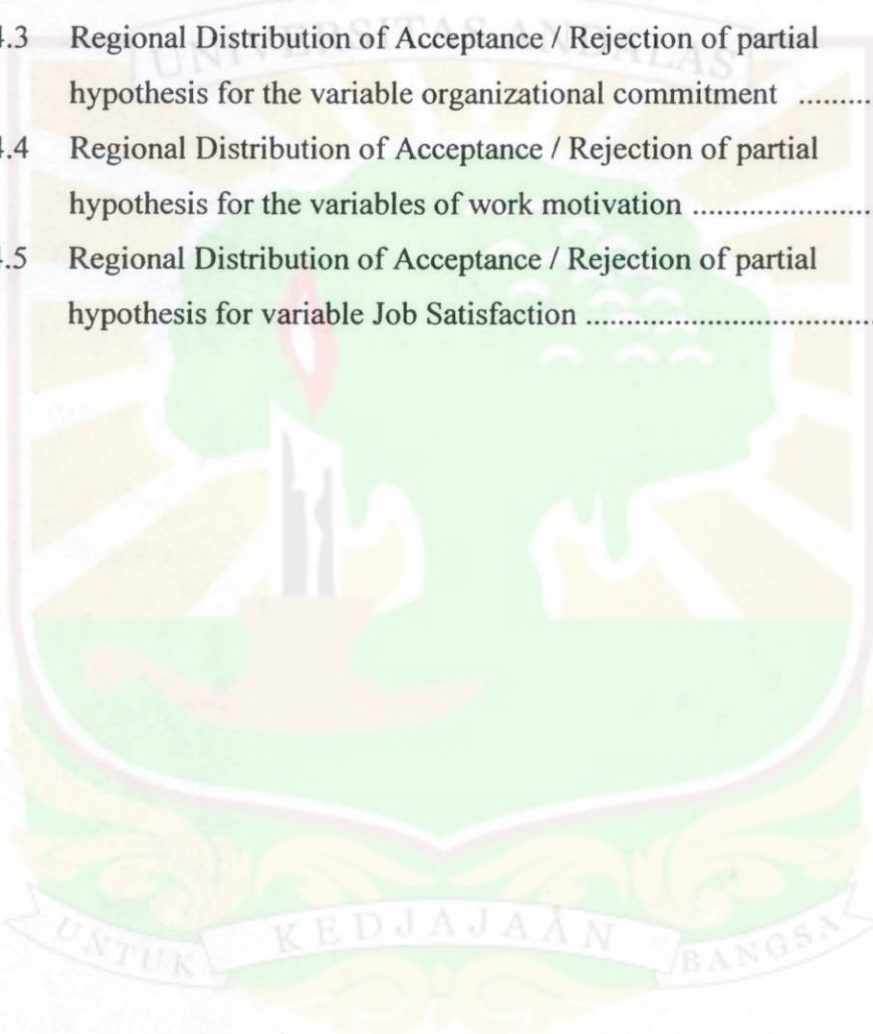


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CHAPTER I

INTRODUCTION

1.1 Research Background

Since Indonesian reform triggered in 1997, many changes have constituted in financial management of public sector, especially to support the success of local autonomy government policy. Financial management reform on public sector of local and state levels marked by the issuing and publication of new various laws and regulations. Amongst them are: the Act No.17 of 2003 concerning Public's Sector Finance, the Act No.33 of 2004 concerning Balanced Finance Sharing between State and Local Governments, the Act No.15 of 2004 concerning The Audit on Management and Financial Accountability of Public Sector; Government Regulation No.58 of 2005 concerns on Local Financial Management, Government Regulation No.8 of 2006 concerns on Financial and Performance Reporting for Government Agencies, Government Regulation No.71 of 2010 concerns on the Governmental Accounting Standard, and others.

Local government autonomy policy was born as a manifestation in changing the government power setting, namely the centralized power system (state) shifts to decentralized system (local). According to Mardiasmo (2002:67), there are some missions within the system of local government autonomy policy. First, to create a more efficiency and efficacy use of local resources. Second, to improve the quality of public services and people welfare. Third, to

empower and to create spaces for people to participate in the change of local government financial management systems.

Fundamental change in the local's financial management is a manifestation of the public demands to accountability and transparency of governmental management, one of those which related to the state and local financial managements. Baridwan (in Tuasikal, 2007; 42) asserted that the public demand for good governance requires changing to a new paradigm and the principles of local financial management, either at the stages of budgeting, implementation and accountability. This indicates that changes in local financial management paradigm is a demand that needs to be responded by the government, because such changes cause increasing in local's financial management complexity. For example, by Act No. 33 of 2004, this Act gives greater authority to the local government managing their own household than the Act No. 25 of 1999 which it's revised.

As a real effort in bringing transparency and accountability of financial management is the submission of the responsibility's report of the public sector's expenditures that meets the principles of in-time and reliable report, and prepared by following the Governmental Accounting Standards (SAP) which established by the state government. It is stipulated in the Act No. 1 of 2004 concerning State Treasury in charged to prepare the SAP, this is explained by Government Regulation (PP) No. 8 of 2006 concerns on the Financial and Performance Reports of Government Agencies (LKKIP) and PP No. 71 of 2010 concerns on Government Accounting Standards. These rules require the form and content of

the accountability reports of implemented APBN / APBD which prepared and presented in accordance with SAP (Government Accounting Standards).

Government Accounting Standards (SAP) based on Government Regulation (PP) No.71 of 2010 contains a systematic series of procedures, organizers, equipment and other elements to realize the accounting functions starting from transaction analysis through to the government's financial reporting environment. Furthermore, in the explanation of that PP stated that SAP uses the cash base for recognition of revenue, expenditure and finance transactions, and the accrual base for recognition of assets, liabilities and equity funds.

Government Accounting Standards (SAP) gives safeguards for local governments in preparing for quality financial statements. SAP does not specify an accounting report to be adopted by local governments, but make allowances for local governments to be creative in designing the accounting system according to the financial characteristics in each region. Therefore, local governments need to create a system that contains the accounting policies and procedures that have been selected by local governments in order to present the financial statements.

Governmental organizations need the human resources whom playing important roles as a driving force for the smoother running of the organization's activities. Success or failure of an employee in the work should be known if the companies or organizations concerning to apply the assessment system to the employee's performance. Performance is the result of work that could be achieved by a person or group of people as working team within an organization (even an organization as a whole), according to the authority and responsibility of each

others in order to achieve the goals of the organization legally, morally or ethically as human kind (Rachmawati, 2009). Therefore performance is important for companies or organizations as well as from the employee's own assessment that needs to be done.

Assessment of performance in public organizations is very important to be done, in order to improve the quality of public services. Performance assessment used to probe the success of the performance of a public organization in providing services to the community, because basically the orientation of public organizations are not for profit (unprofit-oriented), but prefer the public service (public service oriented). In addition to the public organization's performance assessment is also used as a tool to evaluate the performance in the last period, This is worth to be utilized as the basis for the preparation of the next organizational strategies.

As the matter of facts, there are still in many localities that having a low performance. .Anwar Nasution, Chairman of BPK RI (2007) asserted that based on audited results and assessment of BPK, the performance of local governments in our mother's land still far from satisfactory side because it has not been transparent and accountable. It is also disclosed by perbendaharaan.co.id (2011) that until July 2010 it has recorded 37 local governments that received a disclaimer opinion and 22 local governments as adverse predicated. Hence, the lower performance of some local governments are also associated with the performance of accounting staffs who serve in various government offices. Since the central (state) government on the one hand are always working carefully to

avoid the occurrence of overlapping between a regulation and other laws that have been issued by the central government (BAPPENAS, 2008).

Employee's performance influenced by many factors. Gibson revealed (1997; 64) that factors which affect the performance of a worker, as :1). individual factor including : ability, skill, family background, work experience, demography, social status; 2). psychological factor including : perception, attitude, role, personality, commitment, motivation, culture, and job satisfaction; 3). organizational factor including : organization Structure, work design. While, Siagian (2002) stated that performance influenced by; organizational commitment, motivation, leadership, organizational behavior, discipline, job satisfaction and communication.

Organizational commitment is needed as an indicator of employee performance. Employees with high commitment could be expected to show optimal performance. Therefore, the commitment of employees is the critical one in performance assessment. Factors that affect the organization's commitment including individual characteristics, job characteristics, and work experience. The commitment to organization itself has three components, namely a strong conviction of the person and the acceptance of organizational goals, willingness to try a harder work in relying on the organization values, and keeping in to be a member of the organization. Having a stronger commitment, therefore stronger the tendency of a person could be directed in accordance with the standard action (Rachmawati 2009). The commitment will reflect the seriousness level employees in carrying out its duties and functions. Because of high commitment will provide a positive influence on employee job satisfaction. Organizational commitment and

job satisfaction have a positive correlation to each others. It means, to satisfy and to improve employee job satisfaction, organizations must be able to increase employee commitment.

Another factor affecting performance is the motivation. Motivation is a reaction that arises from within a person because of external stimuli that influence it. Motivation can be defined as well as a bunch of factors that cause individuals to behave in certain ways. Motivation is to be an important consideration for the leadership because of motivation, together with the ability and environmental factors, can greatly affect individual performance. Motivation process begins with a yet unmet needs. For example, when a worker feels he/she paid too low, however he/she felt that they need for a larger salary. As a reaction, a worker considering alternatives to the fulfillment of that need, such as working harder so that his/her salary could be raised or ultimately finding out a new job. In order for a worker's behavior in accordance with the objectives of the organization, then there must be a blend of motivation will meet their own needs and organizational demands (Griffin, 2004:38).

Organizational performance is also influenced by factors of employee job satisfaction. Employee's job satisfaction is the individually feelings towards his job. Every individual has a level of satisfaction, differently. Then, Kreitner & Kinicki (2005) defined job satisfaction as the effectiveness or emotional response to various job aspects. Job satisfaction is also a general attitude that is resulted from some special attitudes towards job factors, individual characteristics, and social relationships outside the job itself. So, it could be concluded that job

satisfaction is the feeling of an individual to job, work situation, cooperation amongst leaders and fellow leaders and fellow employees within an organization.

In the context of public organizations, performance is a measure of achievement / outcome in managing and running an organization that related to all of issues that conducting in an organization within a certain time. Measurement of performance of public organizations is important since it is useful as a reference for improving the performance of the organization it self, to get a better future. Mardiasmo (2002:92) stated that the performance assessment of public sector carried out to fulfill three purposes, namely: (1) to help improving governmental performance, (2) for the allocation of resources and in decision making, (3) to realize the accountability of public organizations and improving institutional communication.

Research conducted by Warisno (2009) concerning the influenced factors to the performance of SKPD (local on duty office units) in the Jambi provincial government, with the independent variable were; the quality of human resources, communications, supporting facilities, and organizational commitment. While the dependent variable was performance of SKPD. The result of this study concluded that the quality of human resources, communications, supporting facilities, and organizational commitment simultaneously had significant influence to the performance of SKPD. But only partially quality of human resources and communications that significantly influenced to the performance. While variable supporting facilities and organizational commitment had no significant effect on performance of SKPD.

Research conducted by Azhar (2007) concerning the factors that influenced the successful implementation of Permendagri 13 of 2006, in the Government of Banda Aceh, with the independent variable were the commitment, human resources, supporting facilities, and regulation. While the dependent variable was the successful application of Permendagri 13 in 2006. The results of this study concluded that simultaneous commitment, human resources, and regulatory support device had a significant influence to the successful implementation of Permendagri 13 in 2006. But the partial regulation did not affect significantly to the successful implementation of Permendagri 13 in 2006.

Research conducted by Rachmawati (2009), examined the influence of organizational commitment, work motivation, and leadership style to the employee's performance of local government finance accounting at Sukoharjo district. The result was organizational commitment positively affected the performance of public employees local government secretariat Sukoharjo District, work motivation had a positive effect on the performance of employees of the secretariat general Sukoharjo District Government and the leadership styles had a positive influence on the performance of the general secretariat of the District Government of Sukoharjo.

Based on the above description, then in this research's writing, the author chose the title **"The Influence of Commitment, Motivation and Job Satisfaction to the Performance of Accounting Staffs in Unit of Local Government Offices (SKPD) of Solok City"**

1.2 Problem Formulation

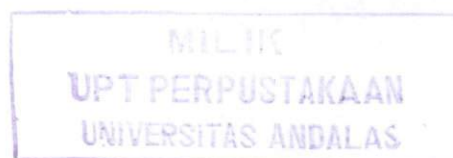
Based on the problem's background as noted above, the problem in this study are formulated as below:

1. How does the commitment affect to the performance of accounting staff in local government of Solok City ?
2. How does the motivation affect to the performance of accounting staff in local government of Solok City ?
3. How does job satisfaction affect to the performance of accounting staff in local government of Solok City ?
4. How do commitment, motivation, and job satisfaction simultaneously on the performance of accounting staff in local government offices in Solok City

1.3 Research Objectives

Briefly, the goals which to be achieved from this study is to determine the effects of:

1. Commitment to the performance of accounting staff in local government offices of Solok City.
2. Motivation to the performance of accounting staff in local government offices of Solok City.
3. Job satisfaction on the performance of accounting staff in local government offices of Solok City.



4. Commitment, Motivation, and Job Satisfaction simultaneously on the performance of accounting staff in local government offices in Solok City

1.4. Research Benefits

Benefits of this research are:

1. This research is expected to add insight and knowledge of the writer in the public sector accounting.
2. This research is expected to provide input to local governments in carrying out government functions in Solok City, especially in terms of performance for local governments to further improvement.
3. This research is expected to help providing information for other researchers who are going to carrying out the same research.

1.5. The Construction of Research's Writing

The construction of writing in this thesis divided into 5 chapters consisting of:

CHAPTER I Introduction

Consisting of Background, Problem Formulation, Objectives, Benefits of Research and Construction of Writing.

CHAPTER II Theoretical Background

Consisting of description of the theory that explains briefly examined the problems and their solutions may consist theories about the basic concepts as a foundation in research, and formulating hypotheses.

CHAPTER III Research Methodology

It is a research method that contains a description of the research variables, population and sample, data collection, data processing and hypothesis testing.

CHAPTER IV Discussion

It is a description of specific data relating to the settlement of issues that have been determined based on the tools and analysis steps that will lead to the goals and objectives of research.

CHAPTER V Conclusions and Suggestions

It contains the main results of problem solving and research limitations and suggestions and recommendations for improving, enhancing and consider the results of research as input for the parties concerned in the future.



CHAPTER II

THEORITICAL FRAMEWORK

2.1 Theoretical Background

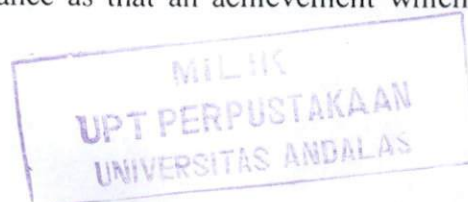
Creating transparency, participation and accountability in financial management of the state / local government is one of the real efforts in supporting the implementation of good governance concept. World Bank in Mardiasmo (2002:18) provided a definition about good governance as a conducted development management in governmental organization based on democratic principles, avoidance of incorrect allocation of development funds, prevention of corruption, both politically (system) as well as administratively. It has been already stated in the Act No. 28 of 1999 concerning the State of Clean and Free from Corruption, Collusion and Nepotism.

Accounting staffs are government employees (civil servant) which work in implementing the activities of accounting at each SKPD. Duties and responsibilities in the implementation of accounting activities in government offices shall be regulated by Government Regulation Number 58 of 2005 concerns on the Financial Management and Government Regulation No. 8 of 2006 concerns on the Financial and Performance Reporting for Government Agencies, hereinafter described in detail with Permendagri Number 13 of 2006 concerns on Guidelines for Local Financial Management. Those require human resources not only having a professionalism in the field of accounting but also must have a higher level of their performance because of their position could determine the success of government's performance based on an audit and

assessment of the financial statements and performance of government, particularly local government.

2.2. Performance

Recently, the meaning of word "kinerja" which adopted from English's word "performance" continues getting a wider experienced development in meaning, especially in terms of management science as well as it's dominated by business and organization practices. The development is primarily about performance management. Armstrong and Baron (1998) defined performance management as strategic and integrated approaches to realize of organization success by improving the performance of all of the people who involved work (not only the workers) within the organization through individual and team development capabilities. Hence, there are two important dimensions of performance, these are: every individual work and organized work in which ranging from smaller organizing (team work) to an organization itself as a whole. This is also insisted by Slack et.al, cited in Radnor (2007) which stated that the basic model of performance is the "transformation process" in which a set of inputs (in the form of a mixture of goods and services) are converted or transformed into outputs. The transformation process it self occurs at all levels of the organization. Just because of this study uses the circumstances worth, therefore an understanding of performance using individual dimension only. Nawawi (2003:94) defined performance as the recording of the past working results which achieved by an employee / worker in performing specialized functions of a job position or work activity during a given period. Rifai (2005:78) gave the definition of performance as that an achievement which reached by a



worker in carrying out her/his duty or work in accordance with the standard and criteria established for the job. That opinion explained that the performance as achievement or the resulted work of an employee / worker who recorded administratively in the organization where he/she works. The recording is a useful tool for measuring and evaluating the performance of the employees / workers concerned.

As Neely et al. (1997) argued, "Traditionally performance measures have been seen as a means of quantifying the efficiency and effectiveness of action . . . an integral element of the planning and control cycle. Furthermore, O'Neill (2008) explained that performance data are essential for the development of a strategic plan, measuring progress toward goals, the examination of alternative policies and decision-making process by management. It means, assessment toward the effectiveness and efficiency of performance based on the measurement and evaluating of the resulted performance of an employee / worker. It's a useful tool in making management decisions or the management in accordance with the career and employees/ workers future and organization as a whole. So that the recording and collection of performance's data of employees / workers itself is an ongoing and sustained activities of personnel administration in organization.

According to the Permendagri (Home Minister Instruction) No 13 of 2006, position of SKPD (local government office units) in the hierarchy of government management as at the third level in the management and financial accountability system of local government which directly responsible to the Regional Head (Governor) through the Regional Financial Management Officer (PPKD). Chief

Administration Officer of SKPD also in charging position over Financial Administrating Officer (PPK), the Technical Activities Executive Officer (PPTK), Receipt Treasurer and ExpenditureTresurer of SKPD's cash. Based on it's the structure and responsibilities that SKPD participation and has a very important role in the Local's Financial Management and Presentation of Financial Statements. The public sector's performance measurement is a system that aims to help public managers or leader of the local officials in assessing the level of achievement of a strategy by means of financial and nonfinancial measures. Performance measurement system can be used as a control device because the organization performance measurement system is strengthened by establishing rewards and sanctions (reward and punishment system).

According Kimisean et. Al, (2004) revealed that there are three concepts that could be used to measure the performance of the bureaucracy of public / non-business organizations, ie, concerning to their responsiveness, responsibility, and accountability. In assessing the performance of public service organizations, many indicators that could be used, these are: productivity, service quality (SERVQUAL), responsiveness, responsibility, and accountability.

In the context of local government organizations, performance measurement of SKPD conducted to assess the success level of SKPD in performing basic tasks and functions which those have delegated to them during a certain period. In conducting the process of regional financial management of each unit of the local on duty offices (SKPD) in accordance with the provisions Permendagri No 13 of 2006 which states that as users who performing tasks such as budgets of the budget process, implementation of income and expenditure

administrating, settlement of an applied accounting system and reporting the budget changes. According to Nawawi (2006) in assessment and evaluation works to government officials performance, it has been provided a regular form in which performance should be recorded. It's called DP3 (List Assessment of Working Implementation). DP3 contents the assessed results of : loyalty, work performing, responsibility, obedience, honesty, cooperation, initiative, and leadership items.

2.2.1. Factors Which Affecting Performance

Lebas (1995:12) suggested that the factors which could affect performance are the training, experience teamwork, communication, leadership style, attitude, commitment, involvement in organizations, multi-competencies, rewards and incentives. While Gibson et.al (1996:37) explained that the performance is essentially influenced by several factors, among others, namely: (1) motivation, (2) ability, and (3) perception. According to Robertson et. al. (In Ramandei, 2009), individual performance is influenced by internal factors and external factors, internal factors of working environment, salary, career opportunity, supervising, and such a thing which included in the dimensions of job satisfaction. While the external factors of the target and the competition that demands high performance of the individuals themselves.

Various factors raised by those experts above are considered affecting to worker performance as well as in measurement and assessment. Therefore, in policies and decisions making process of the leadership, those factors should be used as a reference in improving the performance of the employees / workers. For

example, training will not be giving much impacts or results toward employees / workers performance if the reference or data concerning of those factors is missing or unclear. Implementation of the training so that eventually turn into waste thing. Actually a training should be able to enlarger and stronger the ability of employees / workers in improving their performance toward the expected goals. As noted Nawawi (2006) that the training is the process in providing assistance to workers / members of the organization to master the skills / special skills or to improve their shortcomings in carrying out their work.

From the description above can be concluded that the performance is defined in this study is the achievement or resulted work of accounting staffs that recorded administratively in the organization where their work. Its indicators as below:

1. Loyalty.
2. Work Achievement.
3. Obedience.
4. Honesty.
5. Cooperation.
6. Initiative.
7. Leadership.

2.3.Commitment

Basically a personal commitment is a decision of concerned person, whether he/she will perform or not perform an activity or action for her/him self. So a person who already has a commitment then he/she will not hesitate in

determining the attitude and responsibility for that decision. Someone who has a higher commitment to their task will be able to work hard.

Steers, (1985: 50) defined organizational commitment as a sense of identification, involvement and loyalty which expressed by an employee to the company. Sense of identification means an employee not only has a confidence in the organization's values but also considers that these values also indicating of his or her identity. Involvement is a willingness in someone's best trying to fight for the interests of the organization. While loyalty is a desire to remain staying as a member of the organization.

According to Robbins and Judge (2007), commitment is a condition as an impartial attitude within organization and individual goals and someone desires to retain the membership in related to organization. Therefore, the level of impartial attitude of an employee / worker will be reflected on his higher desire to maintain membership in the organization.

According to Porter et al. (In Desiana and Soetjipto, 2006) organizational commitment and involvement in organization characterized by three psychological factors. Those are:

1. Strong desire to remain a member of the organization.
2. The desire to bend over backwards for the sake of the organization.
3. Definite belief and acceptance to values and goals of the organization.

2.3.1. Constructing of Accounting Staff's Commitment

The essential of commitment emphasized by Walton (1985a) that the performance could be developed if the organization has always built up a high

commitment. It means, the employees / workers will not only give a good response and being very creative when they are closely monitored by management or leaders, but at the time as they given greater responsibility, in which they encourage their selves to participate and it helps them achieving higher satisfaction with responsibility burden in finishing the work.

There are two approaches in constructing commitment. The first approach was developed by Wiener cited in Tella (2007). He suggested that the commitment of the employees / workers need to be built up from an early stage, starting from recruitment and selection level. At this level stage, the company could expect to recruit only those who have the belief that commitment is a moral obligation towards their employer or their values and norms appropriate to the mission, goals, policies and style of company management.

In terms of companies 'forced' to hire new employees who do not meet both of these requirements because there is no other choice or because of other reasons, firms must be encouraged to conduct the building commitment process through of socialization program as soon as recruitment and selection process ends. Socialization process is intended to introduce the mission, goals, policies and management style of the company and then encourage new employees to align these values and norms that they follow the mission, goals, policies and style of corporate management. If after the socialization process is still there are differences that can not be ignored then the employee concerned should be asked to resign. Wiener warned that maintaining a new employee who can not beradapras and align their interests with the interests of the company as well as

means to make them being isolated in the company and resulting performance of the concerned employees to be significant low.

The second approach was developed by Margareth and Gregory Northcraft (1988). This approach presents three strategies to build commitment within the company are:

1. Irreversibility strategy which basically aims to make the existence of individuals within the firm become permanent. How, for example, by creating an employee pension system is such that if an employee leaves the company, the pension funds he had collected during his tenure at the company becomes charred (not refundable). This strategy aims to increase the desire employees / work to maintain their membership in the company.
2. Visibility strategy, namely to make any employee contributions to the success of the company becomes invisible. A common way to reward (whether it be in the form of cash or non cash) to employees who have a stake in the company's profit target achievement. If you need to be given the award in a ceremony attended by all ranks of the company. Expected from the implementation of these strategies is the growing sense that what has been done is useful for the progress of the company. The growing feeling like it's very important because it is a forerunner to a growing sense of identification among the employees.
3. Participative in decision making strategies that provide opportunities for employees to participate actively in the decision making

process. Keller (1997) called it a parallel suggestion in which the employees sought his advice by decision makers. One manifestation of this strategy is the implementation of integrated quality control program (total quality control) in the company that provides the opportunity for employees to give false advice through quality control groups (quality circles) that exist. This strategy while increasing a sense of identification also increases the involvement of employees / workers in the company.

An employee or a work team is impartial to the organization that it should have a commitment to be responsible for overall performance. Accounting staff who works on SKPD has positions and tasks is strongly associated with the overall performance assessment SKPD especially in the assessment of the financial statements and performance of local government agencies. Low commitment of the accounting staff can be fatal to the agency where he/she works.

From the description above can be concluded that the commitments according to this study is the accounting staff's decision to side by side with the values and goals of the organization where he/she works as indicated by the desire to maintain membership. Indicators of commitment are:

1. Sense of identification.
2. Involvement.
3. Loyalty.

2.4. Motivation

Motivation is an important consideration for management / leader because together with the ability and environmental factors, motivation will greatly affect the performance of individuals.

Handoko (1996:110) defined motivation as something that makes people act or behave in certain ways. Armstrong in Anoraga (2001: 35) suggested that work motivation is something that raises the spirit or the encouragement of work, one's motivation at work could determine the level of her/ him performance. Luthans in Tella (2007:79) stated that motivation is a process that generates, moves, directs and supports the behavior and performance. The opinions above explain that motivation is a driving force in the work that will determine the performance of an employee / worker.

Many theories of motivation proposed by experts of psychology and related to the performance of employees / workers are (Robbins & Judge, 2007):

1. Theory X and Theory Y by Douglas Mc Gregor.

This theory suggests two different personal employee, in which:

Mr / Mrs Xs; has the following characters:

- Employees dislike work.
- They must be controlled to achieve goals.
- They avoid responsibility.
- Most put security above all.

Mr / Mrs Ys; has the following characters:

- Employees like work.
- They will exercise self-control.
- They seek responsibility.
- They also innovative.

2. Herzberg's two factor theory or the theory of conditional motivation (motivation - hygiene theory).

This theory states:

- a. Factors motivated by the satisfaction in work that is determined by intrinsic motivation, such as:
 - Achievement.
 - Recognition. (Award)
 - Work Itself. (Work)
 - Responsibility. (Responsibility)
 - Advancement. (Career)
- b. Factors motivated by dissatisfaction in work (hygiene) are determined by extrinsic motivation, as below::
 - Company policy. (Company policy)
 - Administrative policies. (Policy Administration)
 - Salary.
 - Supervision.
 - Interpersonal relations.
 - Working condition.

3. The theory of goal setting by Edwin Locke and Gary Latham.

This theory, based on the performance improvement targets that are difficult and specific. (Difficult and specific goals with feedback leads to higher performance).

4. McClelland's needs theory by David McClelland.

Motivation is determined by the needs of:

- Need for Achievement.
- Need for Power. (They seek greater authority).
- Need for Affiliation (Social Needs)

Furthermore, Robbins & Judge (2007) stated that generally in a job, influenced motivator factors are:

1. Money factor.

Including: salaries, allowances, bonuses, incentives and special incentives.

2. Non-money factor.

Including: status / position, respect, authority, working conditions, facilities, job security, labor relations, participation, training, supervision, etc..

2.4.1. Increasing Employee's Motivation

The importance of efforts to increase the motivation of employees / workers in order to show their maximum performance should always be a consideration leadership / management, especially the kind of work that requires higher professional qualifications such as accounting staff. According to Jones (2001), more than half the workers in America do not have the enthusiasm in the work so that companies spend billions of dollars in costs related to their dismissal every year. According to Fishbein (1998) work-related motivation is motivation that compliance is influenced by the social environment in which the particular reference group is more influential on individual characteristics. One effort that could be done by the leadership / management is to always give encouragement to the employees / workers. Giving a boost / spirit work are always intended to make them viable and vibrant in achieving the desired results, provision of motivation by Siagian (1997) are directly related to the achievement of business goals and the goals of the organization. Certain businesses as a result of that motivation, if someone has higher motivation then he/she will try hard to do something. The opinions above suggests that the provision of motivation to subordinates of the leaders are very influential on achieving the goals, morale, and the outcome.

In performing his job tasks, the accounting staff should have higher motivation because usually incentives for their position is greater than the regular employees. Nevertheless a special award non material including attention from employers or upper management than the direct supervisor should be given to the employees / workers who excel. It's vice versa, coaching and specific sanctions

must be given to the employees / workers who do not have the motivation to work because they not only damage the work environment but also detrimental to the overall work organization.

From the description above we can conclude that motivation is a drive force to work so that it will determine the performance of an employee / worker.

Indicators of work motivation are:

1. Bonuses and incentives.
2. Career
3. Work climate
4. Facilities
5. Policy leadership.
6. Supervision

2.5. Job Satisfaction

Basically human needs not only of material things but also non-material things such as pride, satisfaction etc. Satisfaction are abstract, not visible and could only be found to when one's expectations fulfilled. In working life, job satisfaction is an important factor in achieving higher performance.

According to Wendell L. French cited in Robbin (2001), job satisfaction is the emotional response to a job or aspects of the work it selves and job satisfaction is a complex notion that occurred in different conditions of each person. Robbin (2001) explained that job satisfaction is an individual's general attitude towards her/his job, the difference between the number of rewards which received by a worker and the amount they believe they should receive. Zeffane

cited in Robbin (2001) said that job satisfaction is the level of individual positive or negative feelings about their work. Job satisfaction as a concept also indicates a person's level of expectation within the bounds of psychological work that will be met by the organization.

Herzberg (2005) argued there are four factors that affect a personal job satisfaction. Factors in job satisfaction, namely:

- a. Psychological factors, which associated with psychological staff, with having dimensions: (a) Interest, (b) peace in the works, (c) attitudes toward work, (d) the talents and skills.
- b. Social factors, which associated with social interaction, it's dimensions are: (a) Interaction to fellow employees, (b) Interaction with superiors, (c) Interaction with employees of different types of work.
- c. Physical factors, which related to the physical condition of the working environment and the physical condition of employees, it's dimensions are: (a) work, (b) setting the time and rest time, (c) work equipment, (d) state of the room, temperature, lighting, air exchange , (e) employees' health condition, age and so on.
- d. Financial factors, which related to guarantees and welfare of employees, its dimensions are : (a) system and the amount of salary, (b) social security, (c) the various benefits / facilities provided, (d) promotion and so on.

Someone who has a higher job satisfaction would show a positive attitude towards his job, whereas someone whose lesser satisfaction will show a negative attitude toward work itself. So that job satisfaction is also the result of an

employee's perception of how well they work to give something that they consider as important things. For example, if a member of the organization feels, even he/she has worked too hard than others in the department, but receive fewer rewards, then they probably would have a negative attitude towards work, leadership or their colleagues. Because of they are not satisfied. Conversely, if they feel that they are treated well and paid decently, then they probably will have a positive attitude towards their work, so they are satisfied. Therefore, the accounting staff with the position that considered considerable significance in the work of government organizations should have a higher level of job satisfaction. Because job satisfaction has a direct relationship to performance.

In measuring the level of job satisfaction, Robbins (2001), using the following approach:

- a. Single Global Rating Method that uses questions to be answered by the respondents individually.
- b. Summation score method in which being done by identifying the key elements in a work to ask how are the workers feeling on each key element. The given questions concern on the nature of work, supervision, received wages now, promotion opportunities and relationships between co-workers

From the description above can be concluded that the accounting staff job satisfaction as defined in this study is the feeling satisfied or dissatisfied of accounting staff on the job. The indicators used are:

1. Salaries now.

2. Supervision.
3. Promotion.
4. The working relationship.
5. Work responsibilities.

2.6. Previous Researches

Previous researches are very important as basic foundation in context of preparing of this study. It is important to know the results of researches that have been done by previous researchers. Research about organizational commitment to performance did by Ririn and Mardiasmo (2004) in municipalities and districts in Yogyakarta province. The influence of the relationship between budgetary participation and decentralized structures in local Government Performance Manager Agency: Role of Organizational Commitment as a Variable Intervention (Study municipalities and districts in Yogyakarta province). Data obtained in this research using a questionnaire. Later, data analysis performed using analysis *structure equation modelling* (SEM). These results indicated that organizational commitment, decentralized structure and budgetary participation affected the performance of managers of government agencies.

Next research conducted by Setyarto (2008) in area municipality of Surakarta. This study titled the influence of leadership style, Professionalism, Organizational Commitment, and Job Satisfaction on the Performance of the Accounting Department employee (survey on savings and credits of cooperatives in the municipality Surakarta). The tools of analysis in this study was the multiple regression model, T test, F test, and determination coefficient test. Conclusion obtained from this study stated that there was significant relationship between

Leadership style, Professionalism, Organizational Commitment, and Job Satisfaction on the Performance.

Azhar (2007) examined factors that influenced successful implementation of Permendagri 13 of 2006 of government in Banda Aceh, with independent variables of; Commitment, Human Resources, Supporting Facilities, and Regulations. While the dependent variable was successful Implementation of Permendagri 13 in 2006. The results of this research concluded that simultaneous Commitment, Human Resources, Support Tools and Regulations had a significant impact on the Implementation of Permendagri 13 in 2006. However, partial regulation did not affect significantly to the successful implementation of Permendagri 13 in 2006.

Rachmawati (2009) conducted research about the influence of Organizational Commitment, Work Motivation, and Leadership style on Performance of financial sector employees in local government Sukoharjo. She argued that Organizational Commitment, Work Motivation, and Leadership style significantly affected on Performance.

Warisno (2009) examined factors that influence Environmental Performance of Government SKPD in Jambi province, with independent variables were Quality of Human Resources, Communications, Support System, and Organizational Commitment. While dependent variable was the performance SKPD. The result of this research concluded that the quality of Human Resources, Communications, Support System, and Organizational Commitment simultaneously significantly influenced of Performance SKPD. But only partially

quality of human resources and communications that significantly influenced performance.

Research conducted by Natalia (2010), examining the influence of organizational commitment, work motivation, and leadership style on the performance of local government employees in the financial sector in Tegal. As a result of the positive influence of organizational commitment to the work of the General Secretariat of the local government in Tegal. Motivation at work had a positive impact on the performance of local government general secretariat staffs of Tegal, and leadership style had positive influence on the performance of the general secretariat of the Local Government in Tegal.

2.7 Theoretical Framework

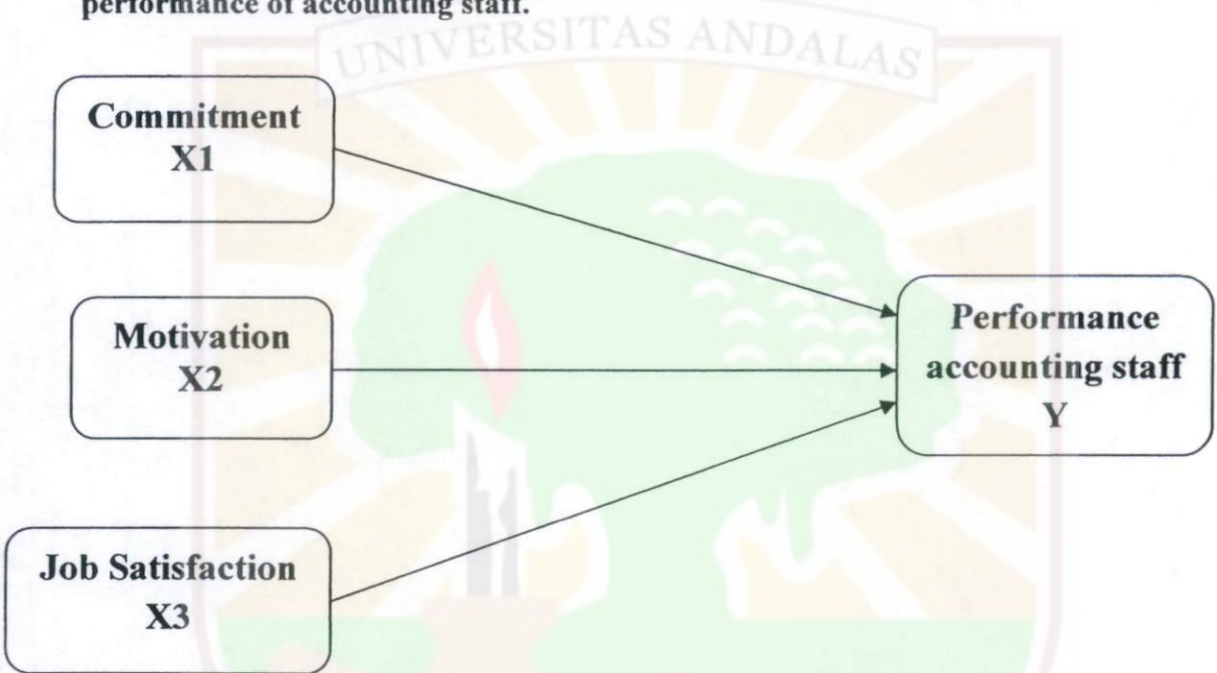
Information performance of public organizations is very important to measure how far of the success in managing organization. Performance of public organizations is used to provide an overview of organization and indicates size of achievements of public organizations. The individuals who participate in the system and a more important role in achieving organizational effectiveness influenced by his perception of reality. If the members of organization feel that it is the best place to work, favorable working conditions, interesting work tasks, good wages, a wise and responsible management, then they will be more involved and play a role in achieving the goals of the organization. If the reality of the perceive harm is less role (Rohman ,2007).

There are many factors that affect employee performance, especially accounting staff in public organizations several factors such as commitment to employee, motivation, and job satisfaction. These factors tend to influence the

improvement of public organizational performance. This study examines the influence of commitment, motivation, and employee job satisfaction on performance in local public organizations.

Based on the basic theory and research issues, the research framework could be developed as follows:

Figure 2.1 Effect of commitment, motivation, and job satisfaction to the performance of accounting staff.



2.8. Hypotheses Development

2.8.1 Relationship between commitment to performance of accounting staff

Commitment according to this study is the accounting staff's decision to side by side with the values and goals of the organization where he/she works as indicated by the desire to maintain membership.

Organizational commitment is identification and involvement of someone who is relatively strong against the organization. Employees who has strong

commitment to the organization is an asset in achieving organizational goals. thus, providing maximum benefit to the organization.

Based on description above, this study aims to examine effect of commitment to the accounting staff's performance in local government offices of Solok City, then the hypothesis in this research is:

H1= Commitment has a positive and significant influence on the performance of accounting staff in local government offices in Solok City.

2.8.2 Relationship between Motivation to Performance of accounting staff

According to this study, motivation is a drive force to work so that it will determine the performance of an employee / worker.

Based on description above, this study aims to examine effect of Motivation to the accounting staff in government services Solok City, then the hypothesis in this research is:

H2= Motivation has a positive and significant influence on the performance of accounting staff in local government offices in Solok City.

2.8.3 Relationship between Job Satisfaction to Performance accounting staff

Accounting staff job satisfaction as defined in this study is the feeling satisfied or dissatisfied of accounting staff on the job.

In other words, job satisfaction is an effect or emotional response in the form of individual taste of various aspects that exist against an organization. Aspect might be feeling happy or not happy, work conditions, interaction with others, and feeling good about her/his work. So that these factors provide a sense

of satisfaction to the individual, and make individual to work harder and improves organizational performance as a whole.

Based on description above, this study aims to examine effect of job satisfaction to the accounting staff in local government offices in Solok City, then the hypothesis in this research is:

H3= Job Satisfaction has a positive and significant influence on the performance of accounting staff in local government offices in Solok City.

2.8.4. Relationship between Commitment, Motivation, and Job satisfaction to Performance Accounting staff in Local Unit

In this study, researcher also measured simultaneously relationship between Commitment, Motivation, and Job Satisfaction to Performance accounting staff in local government offices in Solok City.

Then, the hypothesis is:

H4 = Comitment, Motivation, and Job Satisfaction simultaneously has a positive and significant influences on the performance of accounting staff in local government offices in Solok City.

CHAPTER III

RESEARCH METHODOLOGY

3.1 Used Method

This research uses survey method to collect the raw data from the survey field (Soegiyono,2005). It's collected from accounting staff offices which operate in local government of Solok City. Then raw data needs to be processed, analysed and interpreted according to descriptive statistics. In this study, to finish all of that descriptive statistics cycle, then researcher uses a computer statistical program, namely, SPSS version 15.

3.2 Time and Location of The Research

This research conducted during a 3 months period. It had started in February 2011 and finished in April 2011. Researching was operated at 9 local government offices where the location spread out of Solok City.

3.3. Research Variables and Operational Definitions

3.3.1 Research Variables

Basically, variables of research are everything that could be used for establishing a research, researcher then could obtain information about that to get a conclusion regarding the study of research variables. For instance, in this study, research variables using indicators of performance variable of accounting staff.

Variable is very important in research activities, variable is a tool in measurement. Therefore in any research activity , determining research variable becomes the most important key to get a successful research. Each research concept should be identified to get clearer measurement and accurate data. From the clear concept of research, it could be obtained a clearer and unequivocal variable's measurement,too. Finally, this research would obtain a good and perfect research data. Thus, final result of this study should truly answer the problem in hypothesis statements (Sugiyono, 2005).

The variables that connected to other variable in this research can be distinguished in the following ways:

1. Dependent variable, is the variable of primary interest to researcher. The researcher's goal is to understand and to describe dependent variable, or to explain its variability feature, or predict it (Sekaran, 2006). Dependent variable in this research is performance of accounting staffs.
2. Independent Variables, are variables that influence dependent variable in either positive or negative way. It means, when independent variable is present, dependent variable also present, thus..when increasing or decreasing a unit in the independent variable, causes an increase or a decrease in the dependent variable (Sekaran, 2006). In this research, independent variables are commitment, motivation, and job satisfaction.

3.3.2 Operational Definitions

The operational definition of each variable as follows:

1. Accounting staff performance in this reaserch is defined as : the work achievement resulted by an accounting staff in unit of local government

offices (SKPD) in Solok City that recorded administratively. Performance has indicators as follow :

1. Loyalty.
2. Work Achievement.
3. Obedience.
4. Honesty.
5. Cooperation.
6. Initiative.
7. Leadership.

Performance is dependent variable Y.

2. Commitment is defined as: the decision of the an accounting staff to side by side with the values and goals of the organization where he/she works as indicated by the desire to maintain membership. Indicators of commitment are:

1. Sense of identification.
2. Involvement.
3. Loyalty.

Commitment is independent variable X_1 .

3. Motivation is a drive force to work so that it will determine the performance of accounting staff whose in unit of local government offices in olok City.

Motivation's indicators are :

1. Bonuses and incentives.
2. Career.

3. Work climate.
4. Facilities.
5. Leadership Policy.
6. Supervision.

Motivation is independent variable X_2 .

4. Job Satisfaction is defined as is feeling satisfied or dissatisfied of an accounting staff to the job it self. Indicators of job satisfaction are :

1. Salaries now.
2. Supervision.
3. Promotion.
4. The working relationship.
5. Work responsibilities.

Job satisfaction is independent variable X_3 .

3.3.3. Research Instrumentation

Indicators of each different variable in this study are going to be transformed as question items in questionnaire list. Therefore, there are four groups of questionnaire list in accordance with its variable represented. The questionnaire lists is called as research instrument.

The every question item will involve a qualitative answer as: disagree, lesser agree, neutral, agree, and very agree. The transformation process can be seen in matrix belows :

Table 3.3. Matrix of Research Instrument

No	Variable	Indicators / Sub variable	Item Number
1	Performance	<ul style="list-style-type: none"> - Loyalty. - Work Achievement. - Obedience. - Honesty. - Cooperation. - Initiative. - Leadership. 	<p style="text-align: right;">4 1 5 3 2 1</p>
2	Commitment	<ul style="list-style-type: none"> - Sense of identification. - Involvement. - Loyalty 	<p style="text-align: right;">1,2,4 2,3 1,4</p>
3	Motivation	<ul style="list-style-type: none"> - Bonuses and incentives. - Career. - Work climate. - Facilities. - Leadership Policy. - Supervision 	<p style="text-align: right;">1 2 4 3 5</p>
4	Job Satisfaction	<ul style="list-style-type: none"> - Salaries now. - Supervision. - Promotion. - The working relationship. - Work responsibilities 	<p style="text-align: right;">3 2 4 5 1</p>

3.4. Population and Sample

According to Sekaran (2006), Population refers to entire group of people, events or things of interests that research wishes to investigate. According to Sugiyono (1999), population is generalization of an object or subject that has a quality set by the researcher to be studied and drawn a conclusions. Population in this study focused on employees who work at local government offices in Solok

City. A sampling is subset of the population. Sampling is the process of selecting a sufficient number of elements from the population (Sekaran, 2006).

The population of this research is all accounting staffs in local government offices in Solok City that having 38 SKPD. But, researcher only focused in 9 offices because other offices distributed in spread and remote locations.

According to Masngudi (2003) in small population, a research could use a saturated sampling method where the population is same as the sample.

Based on field data, researcher took sample in total for 48 respondents that consists of: 5 respondents at *Dinas perhubungan*, 5 respondents at *Dinas Pariwisata*, 5 respondents at *Dinas Kesehatan*, 5 respondents at *Dinas Kebersihan*, 5 respondents at *Dinas Pertanian*, 6 respondents at *Dinas Sosial dan Tenaga Kerja*, 5 respondents at *Dinas Pendidikan*, 6 respondents at *Dinas Koperindag*, and 6 respondents at *Dinas Pekerjaan Umum*.

3.5. Types and Data Sources

Type of data used in this is primary data, in the form of questionnaires. The primary data is obtained directly from the accounting staffs of local government offices in Solok city.and the results calculation using SPSS windows 15.0

3.6. Data Collection Method

Questionnaire was distributed directly to the respondents to be filled. All those 48 questionnaires distributed to involved institutions that exist in Solok City. Each institution received questionnaire in accordance with numbers of accounting staff in financial subsections contained in the job position.

Questionnaire divided into two parts, the first part is identification of respondents, and second part containing list of questions about commitment, motivation, job satisfaction and performance of accounting staff.

3.7. Data Analysis Method

3.7.1 Test of Data Quality

Quality of the questionnaires and willingness of respondents to answer all questions are very important in this research. Validity of this research is determined deeply by measuring variables of research. If the tool used in the process of data collection is not valid, the results obtained are not able to describe the actual situation. Therefore in this research, researcher done test of validity and reliability of data.

3.7.1.1 Test of Validity

In this study, researcher used questionnaires Validity test conducted to determine how precise measuring instrument capable of performing the function. If an instrument is said to be valid, then it can be used as an instrument for further research. Validity of testing conducted by *Corrected Item-Total Correlation*, score correlating each item with total score. If r counted $> r$ table, used instruments are valid.

3.7.1.2 Test of Reliability

After conducting validity test, reliability test is then performed. The main objectives of reliability test is to determine the consistency of a measurement instrument. It is used as measuring tool of an object. Results reflected that

reliability test can be trust or not. In this study, reliability was measured using *cronbach alpha*. The standard of this method is to compare value of alpha with r table (critical value). If the alpha value is greater than t table, then it can be called reliable. Instruments of the research is reliable if the result of the validity testing has the Cronbach's Alpha > 0.6 (Ghozali, 2005).

3.7.2 Classical Assumption Test

The classical assumption test is kind of test that test performed as a requirement for regression testing can be useful. The usual test of the classical assumption, included: (1) Normality, (2) Multicollinearity, (3) Heteroscedasticity

3.7.2.1 Normality Test

Normality test used to determined if in a regression model whether independent variables and dependent variable have normal data distribution or not. A good regression model is where we have normal or near normal distribution. If this assumption is subscribed, statistical test is said to be valid (Ghazali, 2005).

To test normality of the data used in test graph method, namely using normal probability plot. Testing normality is done by using PP plots. The patterns of PP Plot near along diagonal line indicate that near-normal data distribution.

The basic decision-making to determine the normality assumption is:

- a. If the data are spread around diagonal line and follow direction of line diagonal, then the regression model meets the assumption of normality.

... and far from diagonal line and / or do not follow directions diagonal line, then regression model does not meet the assumption of normality.

3.7.2.2 Multicollinearity Test

Multicollinearity test aims to test whether regression models found a correlation between independent variables. A good regression model should not build relationship between independent variables. If the independent variables are correlated with each other, then these variables are not orthogonal. Orthogonal variables are independent variables, which its value of correlation among independent variables equal to zero (Ghozali, 2005).

A variable showed symptoms of multicollinearity can be valued from the amount of *VIF* (*Variance Inflation Factor*) is high on variables of a regression model. In detecting presence or absence of multicollinearity, look at the value of *VIF* and tolerance. Regression model is said to be free from multicollinearity if value of $VIF < 10$ and tolerance values > 0.1 (10%) (Ghozali, 2005).

3.7.2.3 Heteroscedasticity Test

The purpose of this test is to test whether in a regression model having dissimilarity of variance of residuals from one observation to another observation or not. If residual variance from one observation to another observation remains same it is called homoscedasticity, and if the variance is different, it called heteroscedasticity. A good regression model is that homoscedasticity or it did not happened heteroscedasticity (Ghozali, 2005)

To determine the presence of heteroscedasticity symptoms, we can use heteroscedasticity graph. It draws between predicted values of dependent variable and independent variables. Using scatterplots graph, As for the basis of his analysis as follows:

- a. If there is a certain pattern, like dots that form a regular pattern (wavy, broad and narrow), it indicates that there has been heteroscedasticity.
- b. If there is no clear pattern, and dots spread above and below zero on the Y axis, there will be no heteroscedasticity.

3.7.3 Hypothesis Test

3.7.3.1 Multiple Regression Analysis

Generally, regression analysis is basic study about the dependence of dependent variable with one or more independent variables. It aims to estimate and/or to predict average population or value of independent variables that are known (Ghozali, 2005).

Multiple linear regression analysis is used in this study aims to prove hypothesis about the influence of Commitment (X1), Motivation (X2) and Job Satisfaction (X3), either partially or simultaneously on performance of accounting staff of local government office (SKPD) in preparing the financial statements in the City of Solok, the formula as follow:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

Where,

- Y = Performance of accounting staffs
X1 = Commitment
X2 = Motivation
X3 = Job Satisfaction

A Statistical calculations in multiple linear regression analysis that is used in this research applied in computer program SPSS 15.0 for windows.

3.7.3.2 Test of Determination Coefficient (R^2)

The coefficient of determination (R^2) basically is to measure how far the ability of models could explain any variation in dependent variable. The amount of determination coefficient is between zero and one. The lower R^2 means that, ability of independent variables in explaining variation of dependent variable is very limited. The 1 value means that independent variables give almost all of needed information to predict dependent variable variation. A Statistical calculations in test of determination coefficient (R^2) is also applied in computer program SPSS 15.0 for windows.

3.7.3.3 F Test

F test indicates whether all independent variables included in model collectively had same effect on dependent variable. ANOVA (*Analisis of Variance*) can be used to perform simultaneous significance test (Ghozali, 2005).

The testing criterias are as follows:

1. Comparing the F counted with F table
 - If F counted $<$ F table, independent variables simultaneously did not affect dependent variable.
 - If F counted $>$ F table, independent variables simultaneously influenced dependent variable.

2. According to Probability

If significant probability is higher than 0,05 (α), independent variables simultaneously did not affect performance of accounting staff. If lower than 0,05 there are independent variables simultaneously affected performance of accounting staff.

Statistical calculations in measuring F test applied in computer program SPSS 15.0 for windows.

3.7.3.4 T Test

T test is used to determine whether independent variables included in regression equation individually affects the amount of dependent variable. With significance $\alpha = 5\%$ (Ghozali, 2005). The greater amount is the most influential variable.

The testing criterias based on probability are as follows:

- If probability (significance) is higher than 0.05 (α), independent variables simultaneously did not affect dependent variable.
- If probability (significance) is lower than 0.05 (α), independent variables simultaneously influenced dependent variables.

Statistical calculations to measure T test is applied in computer program SPSS 15.0 for windows.

CHAPTER IV

ANALYSIS OF RESEARCH

4.1 Research Result

Data analysis in this study was using 2 (two) methods, descriptive analysis and inferential analysis methods. Descriptive analysis method in this study represents a description or explanation of results of primary data collection in form of questionnaires that have been filled by a number of respondents of study. Otherwise, inferential analysis method is used to perform multiple linear regression analysis and hypotheses testing research. Here, analysis in this research was using both of descriptive analysis and inferential analysis methods.

4.2 Testing Instruments

To get a good research, the first step that should be done is to test validity and reliability to the data. Valid means that data obtained can be used as an instrument to answer research objectives. While reliable means consistent or stable. In order for data obtained to be valid and reliable, test of the validity and reliability of its output is conducted as follows:

4.2.1 Test of Validity

Validity test conducted on dependent variables (Performance) and against independent variables (Commitment, Motivation and Job satisfaction). Testing validity of each item used *Corrected Item-Total Correlation*, which correlates scoring each item with a total score which is sum of each score point that settlement is done by using SPSS 15.0. The instrument is valid if correlation coefficient (r counted) $>$ r table ($n = 48$, r table = 0,285) (Dwi Prayitno, 2008).

Variables in validity test are Commitment, Motivation, Job satisfaction, and Performance can be seen in the following table.

Table 4.1
Summary of Validity Test to Variables Commitment, Motivation, Job Satisfaction and Performance of accounting staff

Variable	Question	r count	r table	Validity
Commitment	Commitment 1	0.684	0.285	Valid
	Commitment 2	0.482	0.285	Valid
	Commitment 3	0.761	0.285	Valid
	Commitment 4	0.522	0.285	Valid
Motivation	Motivation 1	0.527	0.285	Valid
	Motivation 2	0.588	0.285	Valid
	Motivation 3	0.580	0.285	Valid
	Motivation 4	0.451	0.285	Valid
	Motivation 5	0.389	0.285	Valid
Job Satisfaction	Job Satisfaction 1	0.538	0.285	Valid
	Job Satisfaction 2	0.577	0.285	Valid
	Job Satisfaction 3	0.675	0.285	Valid
	Job Satisfaction 4	0.590	0.285	Valid
	Job Satisfaction 5	0.767	0.285	Valid
Performance of Accounting Staff	Performance 1	0.795	0.285	Valid
	Performance 2	0.772	0.285	Valid
	Performance 3	0.545	0.285	Valid
	Performance 4	0.642	0.285	Valid
	Performance 5	0.811	0.285	Valid

Source: Primary Data Processing, 2011

From table 4.1, variable commitment has 4 sub variables, each variables motivation and job satisfaction have 5 sub variables, and variable performance has 5 sub variables. Comparing between t counted and t table for each sub variable where all of sub variables have $r \text{ count} > r \text{ table}$ ($r \text{ counted} > 0.285$ for $n=48$). This case showed that all sub variables in commitment, motivation, job satisfaction also employee performance variables meets the requirements of statistical validity.

4.2.2 Reliability Test

Reliability test to 48 respondents based on Cronbach 'Alpha calculation. In general, r alpha $>$ 0.60 can be said reliable as proposed by Arikunto (1998). Reliability test is done after item statement declared invalid. The following is a summary of the results of reliability test for each variable.

Table 4.2
Results of Reliability Test

No.	Variable	Amount of Item	Cronbach Alpha	Information
1	Commitment	4	0.781	Reliable
2	Motivation	5	0.739	Reliable
3	Job satisfaction	5	0.825	Reliable
4	Performance	5	0.870	Reliable

Source: Primary data processed

Based on reliability test results summary table above, value of cronbach alpha to organization Commitment is 0,781; Motivation for 0,739; Job satisfaction for 0,825 and Performance for 0,870. Its means that, claim for all items statement (sub variables) of Commitment, Motivation and Job satisfaction, Performance of accounting staff were reliable.

4.3 Descriptive Analysis

4.3.1 Respondents Characteristics

A respondents in this research is the accounting staff who works as civil servant at local government offices in Solok City. Data collected from 9 local government offices consist of 48 respondents. The data as follows:

1. Characteristics Based on Gender

Based on gender, the respondents are more dominated by female than male. It means that accounting staff in local government offices in Solok city.

More details can be seen in following table:

Table 4.3
Respondent Characteristics Based on Gender

No	Gender	Frequency	%
1	Male	15	31.3
2	Female	33	68.8
	Total	48	100.0

Source: Primary Data Processing, 2011

From results of questionnaires on table 4.3 of the 48 respondents consist of 33 people or 68.8% are women and 15 people or 31.3% are men.

2. Characteristics of Respondents by Age

Based on age, majority of respondents 17 respondents or 35.4% are approximately 31-40 years, then between age of 21-31 years amounts of 16 respondents or 33.3%, whereas, workers age over 40 years as much as 15 respondents or 31.3%.

Table 4.4
Respondent Characteristics by Ages

No	Level of Ages	Frequency	%
1	21 – 31 Years	16	33.3
2	31 – 40 Years	17	35.4
3	> 40 Years	15	31.3
	Total	48	100.0

Source: Primary Data Processing, 2011

3. Characteristics of Respondents by Education

In term of education setting, most of respondents education are graduated level. More details can be viewed at following:

Table 4.5
Respondent Characteristics by Education

No	Education	Frequency	%
1	Senior high school	12	25
2	Diploma degree	14	29.2
3	Bachelor degree	20	41.7
4	Master degree	1	2.1
5	Others	1	2.1
	Total	48	100.0

Source: Primary Data Processing, 2011

In table 4.5 can be seen that from 48 respondents: 12 respondents or 25 % are from senior high school, 14 respondents or 29.2 % from diploma degree, 20 respondents or 41.7 % from bachelor degree, 1 person or 2.1 % from master degree , and 1 respondents or 2.1 % from others.

4. Characteristics of Respondents by Working Period

Based on the length of working period, most of the respondents have worked between 1-3 years. More details can be viewed at the following:

Tabel 4.6
Respondent Characteristics by Working Period

No	Working Period	Frequency	%
1	1 – 3 Years	18	37.5
2	4 – 6 Years	9	18.8
3	7 – 15 Years	7	14.6
4	>15 Years	14	29.2
	Total	48	100.0

Source: Primary Data Processing, 2011

4.3.2 Response in the Accounting staff about Commitment

Commitment represents approval from employee to the goals and objectives of organization and attitude's willing to work towards that goal. When new employees enters the organization, they are facing a variety of demands from the organization's loyalty to his superior's commitment. Demands for loyalty because of certain level of compliance are required for the organization still works. However, the provisions of loyalty are often contradictory to the reality that is felt by the employees of the new entrance. The attitude of organization's commitment is determined by a number of personality factors, age, period of time in organization and disposition of such a sense of positive and negative or additions to the internal and external and other variables such as job design and leadership in organizations. This questionnaire using Likert scale (1 to 5 points). Lowest score (1) of the respondent answers indicate a low commitment of existing accounting staff, otherwise highest score (5) indicates high commitment of existing accounting staff.

Distribution of frequencies response from respondents to organizational commitment can be seen in following table:

Table 4.7
Responses of Accounting Staff about Commitment

No	Statement for Organizational Commitment	Respondent's Answer					Total Scores	Mean	%
		VA	A	N	D	VD			
		5	4	3	2	1			
1	I would really try to do the work seriously and in accordance with the existing standard.	14	33	1			205	4.27	85.42
2	I feel proud if I can prepare financial statements very well.	16	30	2			206	4.29	85.83
3	I will work seriously and diligently to understand the rules and standards that have been specified.	14	33	1			205	4.27	85.42
4	in preparing the financial statements I am always honest and in accordance with the truth.	18	25	3	2		203	4.23	84.58
5	I never carry out duties in accordance with the rules (n)	2	4	2	23	17	193	4.02	80.42
	Mean						202	4.22	84.33

Note: VA= Strongly Agree=5; A=Agree=4; N=Neutral=3; D=Disagree=2; VD= Strongly Disagree=1

Source: Primary Data Processing, 2011

Based on Table 4.7 it can be explained that five statements about commitment of organization were asked on 48 peoples as respondents, proud statement to prepare financial statements having highest response of 4.29 or 85.83%. For this statement, 30 respondents or approximately 62.5% agreed and this statement was also supported by 16 respondents, or approximately 33.3% was very agree answer. This indicated that most of accounting officer in preparing financial statements of SKPD in Solok City feels proud if they can prepare financial statements very well.

While lowest average of 4.02 or with the level of 80.42% of respondents, statement are the staffs whom never done this job in accordance with the rules/ job position. For this statement 23 people or 47.9% of respondents disagreed and supported by 17 people or 35.4% of respondents stated that they were very disagree. But, there were still some officers who never perform its duties in accordance with rules, but only in very small number so it is not really affecting performance of others accounting staff in preparing financial statements of SKPD in Solok City.

In general, accounting staff's commitment in the setting up of financial statements of SKPD in Solok city has already well. It can be known from the value - average score obtained from respondents' answers that is equal to 4.22 or by level of 84.33% of respondents.

4.3.3 Responses Accounting Staff about Motivation

Every employee has certain desire that they expect to be met by organization and company, and they also expect to perform certain types of behaviors. Managerial responsibility to obtain this behavior is usually called a direction or motivation. This questionnaire using Likert scale (1 to 5 points). Lowest score (1) of respondent's answers indicate a low Motivation of existing accounting staff, otherwise highest score (5) indicates high motivation of the existing accounting staff.

Distribution of frequencies response of accounting staffs preparing financial statements of SKPD in Solok City about motivation can be seen in the following table:

Table 4.8
Responses Accounting Officer about Motivation

No	Statement for Organizational Commitment	Respondent's Answer					Total Score	Mean	%
		VA	A	N	D	VD			
		5	4	3	2	1			
1	I believe that I am an important part in the office	6	27	15			183	3.81	76.25
2	I tried to do the job best, ad be honest in any work I do.	12	28	5	3		193	4.02	80.42
3	I feel proud that I could finish my duties and obligation in preparing Financial Statement.	13	28	6	1		197	4.10	82.08
4	Sanctions will be given if the negligence or error in Preparing financial statement	7	31	7	3		186	3.88	77.50
5	I do the job thoroughly and carefully.	11	36	1			202	4.21	84.17
	Mean						192	4.00	80.08

Note: VA= Strongly Agree=5; A=Agree=4; N=Neutral=3; D=Disagree=2; VD=Strongly Disagree=1

Source: Primary Data Processing, 2011

Based on table 4.8 it can be explained that five statements about motivation of respondents who asked to do job thoroughly and carefully has highest response of 4.21 or 84.17%. For this statement, 36 peoples or about 75% of respondents were agree and this statement are also supported by 11 respondents, or 22.9% said very agree. It indicates that most of accounting staffs in preparing financial statements SKPD in Solok City always do job carefully and accurately.

The lowest average of 3.81 or with level of attainment of 76.25% of respondents to statement of officer was certain that he is most important part in the office. To this statement of 27 persons or 56.3% of the respondents agreed,

and supported by 6 peoples or 12.5% of respondents very agree for that statement. But there were still some officials who express neutral or less certain that he is the most important part in this office as many as 15 people 31.3%.

In general, work motivation accounting staffs in preparing financial statements SKPD in Solok city is good. It can be known from the value - average score obtained from respondents answers that is equal to 4.00 or by level of attainment of 80.08% of respondents.

4.3.4 Response in the Accounting Staffs about Job Satisfaction

Job satisfaction is considered as experience of employee / employees / officers in relation to its own value as what they desire and expect from the job. This view can be simplified that job satisfaction is an attitude of the individual and the feedback on their work, driven by a powerful motivation. This questionnaire using Likert Scale (1 to 5 points). Lowest score (1) of the respondents' answers indicate a low Job satisfaction of existing accounting staff, otherwise highest score (5) indicates high Job satisfaction of the existing accounting staffs.

Distribution of frequencies responded by accounting staffs in preparing financial statements SKPD in Solok City about job satisfaction can be seen in following table:

Table 4.9
Responses Accounting Officer about Job Satisfaction

No	Statement for Organizational Commitment	Respondent's Answer					Total Score	Mean	%
		VA	A	N	D	VD			
		5	4	3	2	1			
1	Assessment of person accomplishments is also linked with other aspects such as honesty, accuracy, etc.	15	29	4			203	4.23	84.58
2	Award both written and unwritten are essential in the work.	11	26	11			192	4.00	80.00
3	Feel proud when the job is completed properly.	13	30	5			200	4.17	83.33
4	To get the good result, cooperation is desperately needed.	15	28	5			202	4.21	84.17
5	Understand the duties and responsibilities, aswell as perform with the best	11	35	2			201	4.19	83.75
	Mean						200	4.16	83.17

Note: VA= Strongly Agree=5; A=Agree=4; N=Neutral=3; D=Disagree=2; VD= Strongly Disagree=1

Source: Primary Data Processing, 2011

Based on table 4.9 above, it can be explained that five statements about job satisfaction of employees which were asked to 48 peoples as respondents, statement about a person accomplishments rating link and other aspects such as honesty, accuracy, etc. had the highest response of 4.23 or 84.58%. For this statement, 29 peoples, or approximately 60.4% of respondents agreed and this statement were also supported by 15 respondents, or approximately 31.3% of respondents stated very agree. This indicatews that most of accounting staffs in preparing financial statements SKPD in Solok, always assessed a person accomplishment by linking with other aspects such as honesty, thoroughness in work and others.



While lowest average of 4.00 or with the level of attainment of 80% of respondents to award statement of both written and unwritten was essential in job. To this statement of 26 peoples or 54.2% of respondents agree, and supported 11 peoples or 22.9% of respondents strongly agreed with that state. But there were still some officials who expressed neutral or awards both written and unwritten was not an important thing in work of as many as 11 peoples 22.9%.

In general, job satisfaction accounting staffs in preparing financial statements SKPD in Solok City is good. It can be known from value - average score obtained from respondent answer that is equal to 4.16 or by level of attainment of 73.17% of respondents.

4.3.5 Response in the Accounting Staffs about Performance

Performance is result of work that could be achieved by a person or group of people within an organization, in accordance with the authority and responsibility of each, within the framework of efforts to achieve goals of organization is legally relevant, not breaking the law and in accordance with morals and ethics.

In this study, assessing performance of personal responsibility, working in accordance with target, a good relationship with co-workers, ability in preparing financial statements, and understand information and data are responsibility of the officer. This quetionnaire using Likert Scale (1 to 5 oints). Lowest score (1) of the respondents' answers indicate a low performances of existing accounting staff, otherwise highest score (5) indicates high performances of existing accounting staffs.

Distribution of frequencies responded by accounting officers in preparing financial statements SKPD in Solok City about performance of accounting staffs can be seen in following table:

Table 4.10

Respondents Feedback about Accounting Officer performance in Preparing Financial Statements SKPD in Solok city

No	Statement for Organizational Commitment	Respondent's Answer					Total Score	Mean	%
		VA	A	N	D	VD			
		5	4	3	2	1			
1	Having a personality assume full responsibility for assignment.	14	33	1			205	4.27	85.42
2	Work in accordance with co-workers will be needed in the job	14	30	4			202	4.21	84.17
3	Good relationship with co-workers will be needed in the job.	18	27	3			207	4.31	86.25
4	Have good capabilities in terms of preparing in financial statements.	13	27	7	1		196	4.08	81.67
5	In work, I always understood the information and data that become my responsibility.	11	35	2			201	4.19	83.75
	Mean						202	4.21	84.25

Note: VA= Strongly Agree=5; A=Agree=4; N=Neutral=3; D=Disagree=2; VD=Strongly Disagree=1

Source: Primary Data Processing, 2011

Based on table 4.10; it can be explained that five statements about the performance of the staffs who asked to 48 peoples as respondents, statement about good relations with co-workers will be needed in job has highest response of 4.31 or 86.25%. For this statement, 27 peoples, or approximately 56.3% of respondents agreed and this statement was also supported by 18 peoples, or approximately 37.5% of respondents stated very agree. This indicated that most of accounting

staffs in preparing financial statements SKPD in Solok city always assess a good relationship with co-workers will be needed in the job.

While the lowest average of 4.08 or with the level of attainment of 81.67% of respondents to statement which has a good capability in terms of preparing financial statements. To this statement of 27 persons or 56.3% of respondents agreed and supported by 13 peoples or 27.1% of respondents very agree for that statement. But there were still some officials who expressed neutral or stated do not have skill in preparing financial reports as many as 7 people (14.6%) who expressed neutral and 1 person or 2.1% which stated did not agree.

In general, performance of accounting staff in preparing financial statements SKPD in Solok City is good. It can be known from the value - average score obtained from respondents' answer that is equal to 4.21 or by level of attainment of 84.25% of respondents.

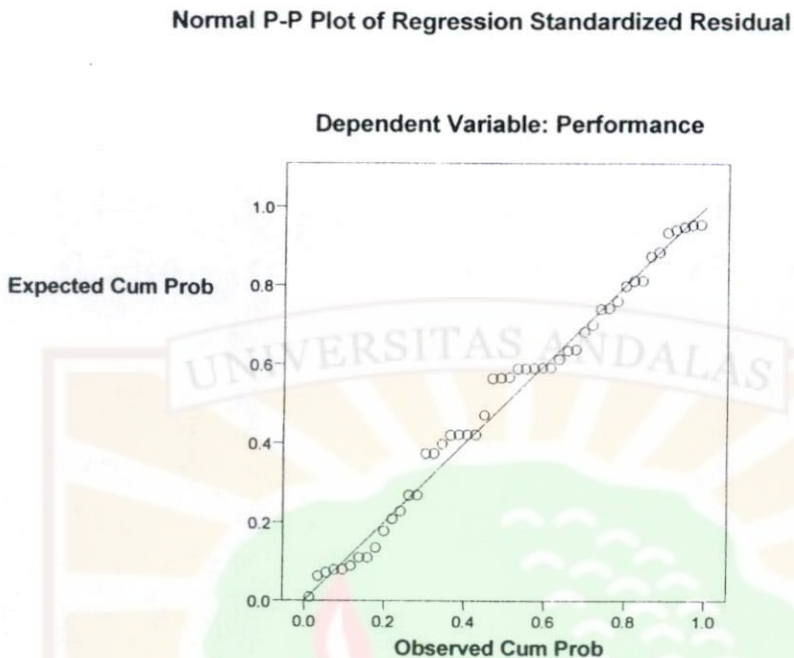
4.4 Classical Assumption Test

4.4.1 Normality Testing

Testing for normality is conducted to examine whether in regression model which residual values have normal distribution or not. A good regression model which having near or normal distribution (Ghozali, 2005).

Testing normality is done by using PP plots. The pattern of PP Plot near the diagonal line indicates that near-normal data distribution. Normality test results can be seen in this figure:

Figure 4.1 Normality Test Normal PP Plot of Regression Std Residual



Source: Primary Data Processing, 2011

In this figure 4.1, it shows that dots of regression model residuals are normally distributed, because of dots spread around diagonal line. Thus normality conditions as test statistic by using regression analysis has been fulfilled.

4.4.2 Multicollinearity Test

A variable shows symptoms of multicollinearity can be measured from the amount of VIF (*Variance Inflation Factor*) is high on the independent variable of a regression model. Detecting the presence or absence of multicollinearity could be looked at value VIF and tolerance. Regression model is said to be free from multicollinearity if the value VIF < 10 and tolerance value > 0.1 (10%) (Ghozali, 2005):

Table 4.11
Multicollinearity Test Results

Variables	Tolerances	VIF	Information
Commitment	0.537	1.862	No multicollinearity
Motivation	0.685	1.461	No multicollinearity
Job Satisfaction	0.557	1.796	No multicollinearity

Source: Primary Data Processing, 2011

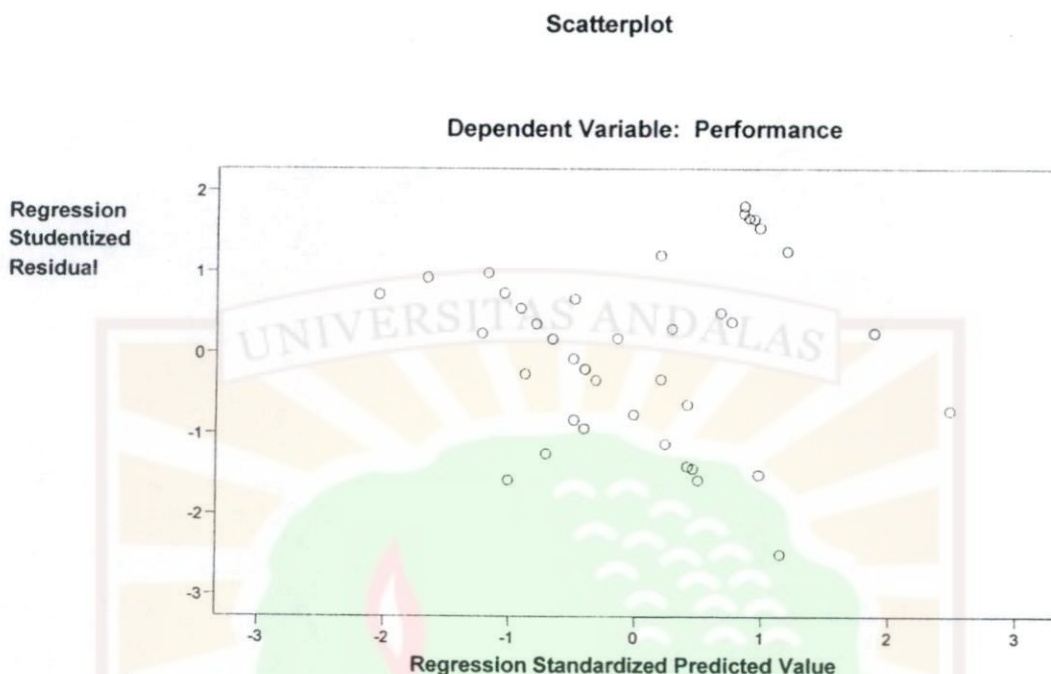
Result Test in Table 4:11 indicates that all variables used as predictors of regression models showed amount of VIF are small, which are lower than 10 and the amount tolerance higher than 0,1. It means that independent variables that used in this study did not show any symptoms of multicollinearity, which means that all variables can be used as independent variables each other.

4.4.3 Heteroscedasticity Test

This test aims to test whether the regression model becomes inequality variance of the residual of one observation with another observation. If the residual variance to other observations is remains same so it called homoscedasticity. And if the variance is different, it called heteroscedasticity. A good regression model is that homoscedasticity or absence of heteroscedasticity (Ghozali, 2005).

To determine if there is heteroscedasticity symptoms can be done using graph heteroscedasticity between the predicted values of dependent variable with independent variables. From scatter plots can be seen that the dots randomly spread and spreading out from top to bottom of the o and the axis y. It can be concluded that there is no heteroscedasticity in regression models, so that regression model can be used in conducting test. For more details can be seen in the image below:

Figure 4.2
heterokedasticity Test Results



Source: Primary Data Processing, 2011

4.5 Hypotheses Test Result

4.5.1 Multiple Regression Analysis

Multiple linear regression analysis used in this study aims to prove the hypotheses about the effect of Commitment (X1), Motivation (X2), and Job Satisfaction (X3) either partially or simultaneously to the performance of the accounting staffs of SKPD in Solok City. Statistical calculations in multiple linear regression analysis used in this research is applied in computer program SPSS for windows version 15. The result of data processing using SPSS being summarized as follows:

Table 4.12
Summary Results of Multiple Linear Regression Analysis

Variables	Unstandardized Coefficients (B)	Standardized Coefficients (B)	Tcount	Significances
Constant	-0.072			
Commitment	0.499	0.400	3.427	0.001
Motivation	0.248	0.248	2.399	0.021
Job Satisfaction	0.335	0.328	2.864	0.006
R	= 0.824	Fcount	= 31.47	
R Square	= 0.679	Sign	= 0.000	
Adjusted R Square	= 0.657			

Dependent Variable: Performance Accounting Officer

Source: processed data

Based on data analysis using SPSS 15.0 for Windows, then the regression equation obtained as follows:

$$Y = -0.072 + 0.499X_1 + 0.248 X_2 + 0.335X_3 + e$$

Where,

Y = Performance of accounting staffs

X₁ = Commitment

X₂ = Motivation

X₃ = Job Satisfaction

E = error of estimation

The equations above can be explained as follows:

A constanta value of -0.072 means that if value of commitment, motivation and job satisfaction is zero, so value for performance of accounting staff in finishing financial statements SKPD in Solok city was - 0.072.

Since all of variables 0,499X10,248;X2;0,335X3 have positive values, so hypothesis 4 (H4) that is commitment, motivation and job satisfaction together have a positive effect to performance of accounting staffs, has been proven truly.

The amount of regression coefficient for commitment was 0.499 that indicated if amount for work motivation and job satisfaction is zero or fixed, and each value for commitment increase as a 1% ,so the value for performance of accounting staff in Solok City will increase become 0.499 (positive sign). A regression coefficient indicated a positive value if commitment to the accounting staffs in finishing financial statements SKPD is higher, then performance of accounting staff in finishing financial statements SKPD also higher. Hence, hypothesis 1 (H1) commitment has a positive effect to performance of accounting staffs, has been proven truly.

The amount of regression coefficient for work motivation was 0.248 that indicated if the amount for commitment and job satisfaction is zero or fixed, and each score value for work motivation has increase as 1 %, so value for performance of accounting staff in Solok city will increase become 0.248. A regression coefficient indicated a positive value if the motivation to accounting staffs in finishing financial statements SKPD is higher, then performance of accounting officers in finishing the financial statements SKPD also higher. Hence, hypothesis 2 (H2) motivation has a positive effect to performance of accounting staffs, has been proven truly.

The amount of regression coefficient for job satisfaction was 0.335 that indicated if the amount for commitment and work motivation is zero or fixed, and each score value for job satisfaction has increased as 1 %, so value for

performance of accounting staff will increase become 0.335. A regression coefficient indicated a positive value if job satisfaction to accounting officers in finishing financial statements SKPD is higher, then performance of accounting staffs in finishing financial statements SKPD also higher. Hence, hypothesis 3 (H3) job satisfaction has a positive effect to performance of accounting staffs, has been proven truly.

4.5.2 Coefficient Determination Test

R test used to determine the relationship between two or more independent variables against dependent variables simultaneously the correlation coefficient (R), this shows how much the relationship between independent variables simultaneously on the dependent variable. R values range from 0 to 1 value. Getting closer to 1 means that the relations become stronger, whereas value closer to 0 then the relations weakened. According to Sugiyono (2007) guidelines to provide interpretation of the correlation coefficient is as follows:

0.00 – 0.199 = very low

0.20 – 0.399 = low

0.40 – 0.599 = medium

0.60 – 0.799 = strong

0.80 – 1.00 = very strong

Table 4:13
Result of Coefficient Determination (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.824 ^a	.679	.657	.27484

a. Predictors: (Constant), Kepuasan Kerja, Motivasi, Komitmen

Source: Primary Data Processing, 2011

From results of regression analysis, R values obtained at 0.824. It means that commitment, motivation and job satisfaction have a strong relationship with performance of accounting staff that is equal to 0.824 or 82.4%. While analysis of determination (R^2) in multiple linear regressions is used to determine percentage contribution of independent variables simultaneously influence dependent variables. This coefficient shows how large percentage of variation of independent variables used in the model can explain variation of dependent variable. R^2 equals 0, then there is no influence at all percentages donations given independent variable to dependent variable, or a variation of independent variables used in model does not explain the slightest variation of dependent variable. Instead R^2 equal to 1, percentage contribution of influence of a given independent variable is a perfect or a variation of independent variables used in model explains 100% variation of dependent variable.

Based on table 4.14 above, R^2 result obtained for 0.679 or 67.9%. But for independent variables more than two variables, coefficient of determination test using the adjusted R^2 . Amount of Adjusted R^2 is known by 0.657 or 65.7%. This shows that percentage contribution of influence of commitment, motivation and

job satisfaction is at 65.7%. While for remains is 34.3% influenced by other variables not included in this research model.

4.5.3 F Test

F test used to determine whether independent variables collectively significantly influence dependent variable, or to find out whether regression model used, to predict the dependent variable or not. Significant means relationship that happens to apply to the population. Criteria for a significant level in this test is 5% on basis of decision making is that if probability is smaller than 0.05, means that all independent variables that influence dependent variable, and vice versa if the probability is greater than 0.05, it means that all independent variables simultaneously influence the dependent variable. The test results are as follows:

Table 4.14
F Test Results Analysis

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.029	3	2.343	31.017	.000 ^a
	Residual	3.324	44	.076		
	Total	10.353	47			

a. Predictors: (Constant), Kepuasan Kerja, Motivasi, Komitment

b. Dependent Variable: Kinerja

Source: Primary Data Processing, 2011

From the table 4.17 Fcount unknown value of 31.017 and a significant level of 0.000 Ftable when compared with degrees of freedom (df) = nk-1 = 48-3-1 = 44, where n = number of samples, and k = number of independent variables, value f table at the level of 95% (significance 5% or 0.05) is 2.816. Thus, f count > f table (31 017 > 2.816) and significance value of 0.000 (sig < 0.05). Based on this

analysis can make conclusion that meaning of commitment, motivation and job satisfaction simultaneously has positive and significant having impact on performance of accounting staffs in local government offices in Solok City.

4.5.4 T Test

T test used to show how far influence of explanatory variables or the free individual in explains variations in dependent variable. (Imam Ghazali, 2005). T test analysis results can be seen at the following table:

Table 4.15. T Test Results Analysis

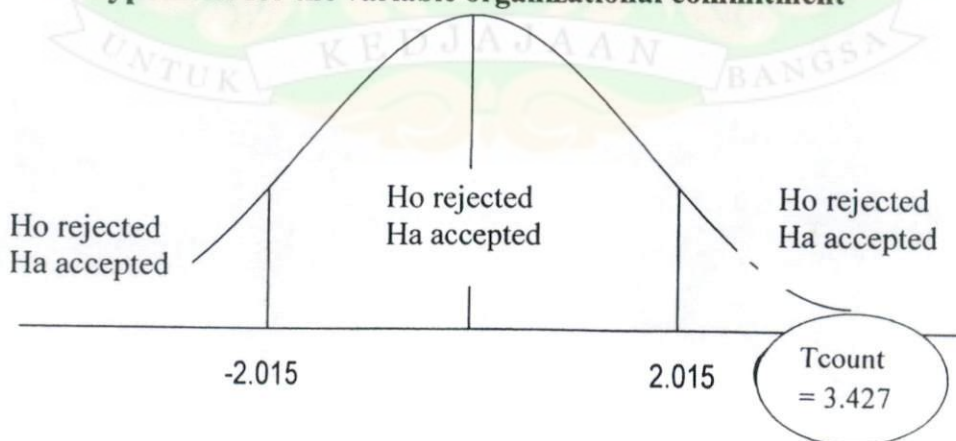
Variable	T count	Significance	Information
Commitment	3.427	0.001	Significant
Motivation	2.399	0.021	Significant
Job satisfaction	2.864	0.006	Significant

Source: Primary Data Processing, 2011

4.5.5 Effect of the Commitment to Performance of Accounting Staffs

From table obtained tcount 4.16 to organizational commitment for 3.427 with significance 0.001. When compared with t table on degrees of freedom (df) = $nk-1 = 48-3-1 = 44$, where n = number of samples, and k = number of independent variables, value t tables at the level of 95% (significance 5% or 0.05) is 2.015. For more details can be seen in image below:

Figure 4.3 Regional Distribution of Acceptance / Rejection of partial hypothesis for the variable organizational commitment

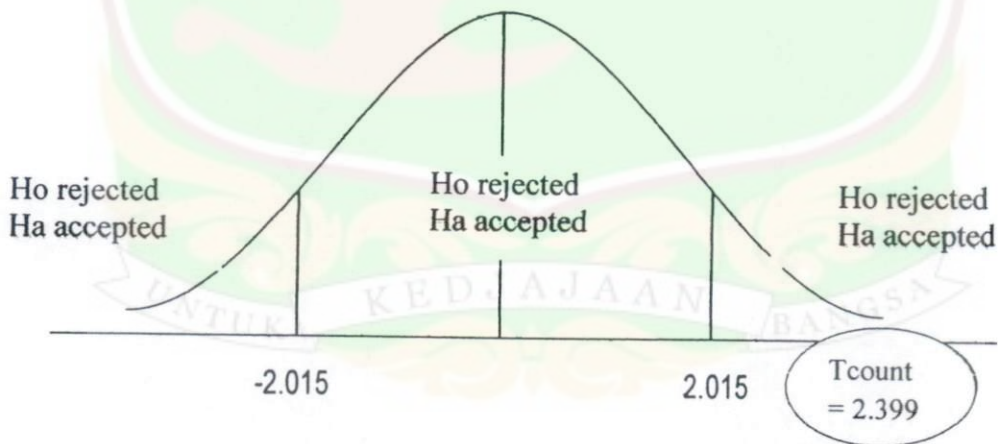


Thus, $t_{count} > t_{table}$ ($3.427 > 2.015$) and significance value is $0,001$ ($sig < 0,05$). and in Figure 4.3 is known that value t count was in the of rejection H_0 , it is thus **Ha1 accepted**, means that a partial commitment to the organization have a significant effect on performance of accounting staffs. Therefore, hypothesis 1 (H_1) commitment has a positive effect to performance of accounting staffs, has been proven truly.

4.5.6 Effect of Work Motivation to Performance Accounting Staffs

From the table obtained t_{count} 4.16 for work motivation for 2.399 with the significance of 0.021. When compared with t table on degrees of freedom ($df = nk - 1 = 48 - 3 - 1 = 44$, where $n =$ number of samples, and $k =$ number of independent variables, value t tables at the level of 95% (significance 5% or 0.05) is 2.015. For more details can be seen in image below:

Figure 4.4
Regional Distribution of Acceptance / Rejection of partial hypothesis for the variables of work motivation



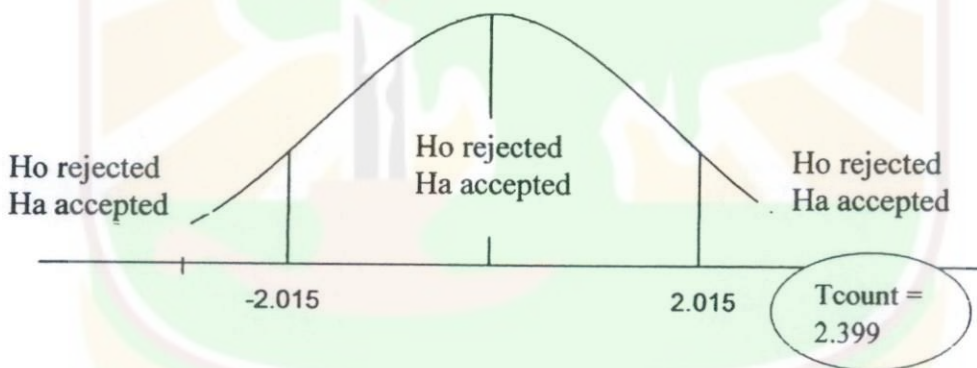
Thus, $t_{count} > t_{table}$ ($2.399 > 2.015$) and significance value of 0.010 ($sig < 0,05$). and in figure 4.4 is known that value t count was in area of rejection H_0 , it is thus **Ha2 accepted**, means that the partial work motivation significantly

influence the performance of accounting staffs. Hence, hypothesis 2 (H₂) motivation has a positive effect to performance of accounting staffs, has been proven truly.

4.5.7 Effect of Job Satisfaction to Performance Accounting Officer

From the table obtained tcount 4.16 to job satisfaction for 2.864 with 0.006 of significance. When compared with t table on degrees of freedom (df) = $nk-1 = 48-3-1 = 44$, where n = number of samples, and k = number of independent variables, value t tables at the level of 95% (significance 5% or 0.05) is 2.015. For more details can be seen in image below:

Figure 4.5
Regional Distribution of Acceptance / Rejection of partial hypothesis for variable Job Satisfaction



Thus, $t_{count} > t_{table}$ ($2.864 > 2.015$) and significance value of 0.006 ($sig < 0.05$). and in figure 4.5 is known that value tcount was in area of rejection H₀, it is thus **H_a3 accepted**, means that job satisfaction partially significant effect on performance of accounting staffs. Hence, hypothesis 3 (H₃) job satisfaction has positive effect to performance of accounting staffs, has been proven truly.

4.6 Research Discussion

Based on results of statistical analysis, either partially or simultaneously; organizational commitment, work motivation and job satisfaction have a positive and significant impact on performance of accounting staffs of local government offices in Solok City. It can be seen from regression coefficient that the value is positive, which means higher the officer's commitment to organization, higher motivation of accounting staffs of local government offices in Solok City and higher the level of job satisfaction of accounting staffs, so higher performance of accounting staffs. When compared of t count and t table value, are known to have test three variables t count greater than t table and F count value greater than F table with significantly less than 5%. Thus indicate that partial and variable simultaneous commitment, work motivation and job satisfaction has a significant effect to performance of accounting staffs of local government offices in Solok City.

Results of this study supported the research conducted by Azhar said that influence of the Organization's commitment to successful implementation of Permendagri No. 13 of 2006 on the City Government of Banda Aceh. But it is not consistent with research conducted by Warisno (2009) where in his research found that organizational commitment does not significantly influence the performance of the Environmental SKPD in Jambi Province.

The results of this research also consistent with the theory of organizational commitment proposed by Simanjuntak (2005) where commitment is the ability to take charge of things - things that entrusted to a user, commitment no connection do with talent, intelligence or talent. With a strong commitment,

will allow a person whose having physical, mental and spiritual enhancements can be obtained, otherwise without the commitment of job - a big job will be difficult.

Results of this study also supported by research conducted by Rahmawati (2009) who done research on influence of Organizational Commitment, Work Motivation, and Leadership style on Performance of financial sector employees in local government Sukoharjo. She argued that Organizational Commitment, Work Motivation, and Leadership style have significant effect on Performance.

Job satisfaction is an emotional response to the situation and working conditions. Job satisfaction is often determined as how much the results will be achieved. For instance, when members of the organization feel that they work harder than others within a department but receive fewer benefits, so they can have a negative attitude towards the work, chairman and co-workers, they will be dissatisfied. Conversely, if they feel treated well and paid fairly, so they will have a positive attitude towards work.

Job satisfaction also reflects attitudes associate with the work itself. This attitude is reflected by the morale, discipline and work performance. Job satisfaction as the set of employee's feeling about whether a job is pleasant or not.

Employee attitudes can affect behavior in work and in this case very closely related to needs and expectations of employees. High absenteeism, labor turnover, morale and complaints are major problems in company due to job dissatisfaction. Robbins (1996) stated that job satisfaction is an attitude, but the work of someone as difference between number of rewards received by workers and many who believed that should be accepted.

Financial Report is final product of the accounting process that has been done. Financial Statements have been prepared to meet the principles stated in the Government Regulation No.71 of 2010 concerns on the Governmental Accounting Standard. Financial reports generated from each SKPD which later made basis for making Government Financial Report City of Solok.

The financial statements resulting from recording of financial transactions on SKPD of Balance Sheet, Budget Realization Report, and Notes to Financial Statements. Qualitative characteristics are traits that make information in financial reports useful to user. Government Regulation No.71 of 2010 concerns on the Governmental Accounting Standard said that qualitative characteristics of financial statements of government is the fulfillment of normative requirements of relevant, reliable, comparable, and easy to understand.

Financial reports are generated at level of regional work units produced through advanced accounting process conducted by the PPK-SKPD. Journals and posts have been conducted on the basis of financial transactions in financial statements. Financial Report is structure report on financial position and transactions conducted by a reporting entity.

General purpose financial report is to present information about financial position, budget, cash flow and financial performance of a reporting entity useful to the users in making and evaluating decisions about resource allocation. Specifically objectives of government financial statements is to present information useful for decision making and to demonstrate accountability reporting entity for resources entrusted to it. Preparation of Financial Statements is performed by each SKPD. Furthermore, the financial statements will be on

consolidating the SKPKD become Financial Statements for government of Solok City.

From results of interviews conducted at Department of Finance and Asset management of existing governments in city of Solok, where accounting in PPKD is accounting entity were conducted by accounting function at SKPKD which has responsibility to record Local Government's transaction. From interviews it can be concluded that Consolidated Financial SKPD basically meets the established accounting standards which Government Regulation No.71 of 2010 concerns on the Governmental Accounting Standard. Since in preparing Financial Statements SKPD should refer to standards that have been specified, one of them is Government Regulation No.71 of 2010 concerns on the Governmental Accounting Standard.



CHAPTER V

CONCLUSION

5.1 Research Conclusions

From the results of research and discussion can be summarized as follows:

1. From results of statistical analysis are known, either partially or simultaneous performance of accounting staffs of local government offices (SKPD) in Solok City are influenced by organizational commitment, work motivation and job satisfaction of staff officers. Where higher officer's commitment to organization, the higher work motivation and the higher officers officer job satisfaction, the higher performance of involved staffs.
2. From results of statistical analysis known that organizational commitment, work motivation and job satisfaction affect performance of accounting staffs of local government in Solok City.
3. From interviews with accounting staffs from all of 9 involved governmental agencies in the City of Solok, it known that financial statements produced by SKPD Solok City meets governmental accounting standards Regulation No. 71 of 2010.

5.2 Implication of Research

There are some implications that could possibly affect results of this research. The implication are as follows:

1. Commitment, Motivation, and Job Satisfaction play a significant role in changes in performance level within service sector. McCloy and Wise (2002) states that motivation to progress work (job) through learning is an

important factor for organizations interested in individual performance improvement.

2. Helping an employee to produce a high level of his service for public and they will stay with organization for a long period due. Retaining subservient and strategically imperative employees, predominantly at a skilled or managerial level has become a critical issue for many organizations in Local Government Offices of Solok City.

5.3 Limitation of Research

There are some limitations that could possibly affect results of research.

Limitations are as follows:

1. Because of this study used research instruments in form of a questionnaire, so that it is still possible if weaknesses were found, such as less accurate answers, respondents who answered with dishonest and questions that poorly understood by respondents and researchers who do not know the real facts.
2. In this research, performance is only measured base on employees' perception of accounting staffs to manage financial report, not supported by quantitative data like performance accountability reports of local government institution (LAKIP) and other performance reports.
3. This study has limitations including every variable in variable satisfaction organizational commitment, work motivation and job satisfaction and performance variables only have 5 (five) sub variables. For other researcher who wishes to continue this research, researcher

suggests to increase numbers those sub variables in both of independent variable and dependent variables.

4. Another limitation of this research is limited on number of samples taken only 48 respondents. Researcher suggests, for other researchers who want to continue this research should increase numbers of sample.

5.4 Recommendations

Based on existing problems and data analysis has shown so researcher wish to make useful suggestions, as follows:

1. To maintain and to develop organization with commitment, it can be done by performing task, especially in completing financial statements SKPD accordance with applicable rules, with earnest and honest.
2. To maintain and improve motivation, it can be done by doing the job thoroughly and carefully, imposing sanctions if negligence and mistakes in preparing financial statements, to motivate officers that work is an important part in service, and make staffs proud to their job.
3. To maintain and to increase job satisfaction at the level of accounting clerk in preparing financial statements, it needs to be done with awards both written and unwritten, and there is good cooperation among team members.
4. This research needs to be further developed, to obtain a stronger empirical result that is by adding another variable that is expected to affect performance of such SKPD quality factor of human resources, educational background, and resistant paternalistic culture to change.

5. To improve understanding of the accounting staff in preparing financial statements SKPD, should read more governmental accounting standards in preparing financial statements, especially if the new rule issued.
6. To improve management of financial reporting becoming better, it is going to take precedence in hiring which have educational backgrounds in accounting, and by improving quality of human resources by providing training in finance and computers.
7. Performance assessment organizations should be supported with quantitative data, consist of calculate performance contained in performance reports in each SKPD.



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