

The Role of TQM, Performance Measurement System, Reward System and Organizational Commitment to Improving Employee Performance

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Abstract

This research aims to examine the effect of Total Quality Management implementation, Performance of measurement system, Reward system and Organizational Commitment on Employee performance. Results of research showed that; the four independent variables have affect on employee performance. The research units are charman, vice charman, teachers and administrative staff of School Middle Rank, High Medium School, Special High Medium School of public schools and private schools in South Tangerang area. The research sample was 120 peoples, with using convenience sampling method. The research method using a quantitative approach was carried out in 2020. The implications of research on organizations is that they can improve employee performance through sustainably apply TQM principles. The performance measurement system provides important information in the form of input in improving the employee, performance measurement system for added value to the organization. The reward system is an employee performance motivation tool. Organizational commitment plays a role in improving performance. The limitations of the research are to link employee performance with the role of the management supervision system and the commitment to follow up on recommendations for improvement of internal auditors.

Keywords: Total Quality Management, Performance Measurement System, Reward System, Organizational Commitment and Employee Performance.

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Introduction

Business competition arises due to the development of science, technology, and information communication systems, including educational institutions. Tight competition in education can be adequately overcome through efforts to continuously improve the quality of the education process continuously and continuously. This can be started with simple and measurable things so that it can provide competitiveness or organizational advantage in the long term. The ability to overcome competition can be seen in the quality of products or

services produced by organizations that can compete with products or services from companies or educational institutions. The results of improving the quality of education that the central government and local governments have carried out still need to be improved. This is because the education development strategy is still input-oriented. This means the production function process needs to be fully functional, as in economic and industrial institutions. Another factor contributing to the failure of education management in Indonesia is the macro-oriented approach. This means that many problems projected at the macro level need to be able to solve educational problems. Issues that arise often cannot be resolved quickly and comprehensively because bureaucratic constraints and understanding related to education development only focus on providing input factors and pay less attention to the factors of the educational process itself. The educational process must involve all factors as a whole system that must be completed comprehensively and sustainably.

The thought that encourages the need for a new approach in the education development process, specifically the quality management of school-based education, is referred to as total quality management of school-based education (school-based quality management) or based quality improvement. The new paradigm of education management emphasizes and focuses on improving the quality of educational institutions, programs, activities, and learning processes focused on achieving quality. Thus, quality schools that can process effectively, proactively, dynamically, and creatively will be created. For the quality of the education process to be maintained and the quality improvement process to run well, it is necessary to have a process quality standard to evaluate the success of quality improvement.

The high and low quality of education in Indonesia can be seen from several factors. The results of the Human Development Index Survey place the quality of education in Indonesia at rank 102 out of 106 surveyed. The survey results from the Political Economic Risk Consultation (PERC) place Indonesia's education ranking 12th out of 12 countries surveyed. The Third International Mathematics and Science Study Repeat (TIIMSS-R 1999) concluded that Indonesian junior high school student's understanding of mathematics and science was ranked 32 for science and 34 for mathematics from 38 countries surveyed in Asia, Australia, and Africa and (e) CNN-indonesia.com (2020). Indra Chairsmiadji, an education observer from the Center of Education Regulations and Development Analysis (CERDAS) in researching the world's best education system in 2020, shows Indonesia's position at 70th out of 93 countries surveyed. The survey results indicate that there are problems in the quality of the learning process in stages that cannot be addressed appropriately and comprehensively. Compared to Vietnam, the quality of education in Indonesia is still lagging, as stated by the head of the World Bank Representative, Rodrigo Chaves, meaning that the quality of education in Indonesia is still classified as low. Sri Mulyani Indrawati (Minister of Finance) education problems must be solved in terms of budget; another factor is the management control system in schools. The education budget allocation of 20% of the APBN shows that the Indonesian government is committed and serious about improving the quality of Indonesian education. The realization of a significant budget absorption does not necessarily indicate a satisfactory quality of education.

One approach to improving the performance of educational institutions is to make schools proactive, creative, and innovative by applying the concept of total quality management. Total Quality Management is a foundation for academic institutions and

organizations to implement a continuous improvement system. Total Quality Management is a new organizational management paradigm aiming to increase corporate competitiveness. Ritzman (2006) states that the focus on customer satisfaction, involvement of all employees, and continuous improvement of the quality of products, services, people, processes, and organizational environment is the basis for the modification of an organization. Applying a sound reward system becomes a motivational tool to improve employee performance. The reward system has a positive impact on efforts to improve employee performance. Every organization must be able to encourage and increase employee motivation occasionally. Therefore, it is necessary to develop a reward system that aligns with organizational environment changes. The reward system will ultimately increase employees' commitment, sense of belonging, and pride in institutions that raise and provide employee welfare. Yuniawati (2008) concluded that better management's attention to the needs of employees will increase employee productivity. Organizational commitment is an essential factor that affects employee performance. Organizational commitment plays a role in creating comfortable and conducive working conditions for workers and employers. High commitment will encourage better corporate performance.

The main problem discussed in this study is the influence of the implementation of total quality management, performance measurement systems, reward systems, and organizational commitment to employee performance. The research objective is to prove the research hypothesis empirically. The research results will contribute to the broader community, school administrators, and educational organizations. Employees can increase awareness of the importance of implementing Total Quality Management to improve performance in achieving organizational goals. Performance is the work a person or organization performs based on their authority and responsibility to attain organizational goals. Nurfitriana (2004) states that work results are the realization of legal achievements, do not violate the law, and are applicable to morals and ethics. Furthermore, Umam (2010) explains that performance is the result of work achieved by everyone within a certain period based on specific values or standards of the organization concerned. According to Nasution (2005), employee performance is related to planning, investigation, coordination, staffing, and negotiation. Employee performance is achieved through management functions related to business activities and decision-making. Wibowo (2011) states that employee performance measurement is a means to get better results than previous performance based on specific goals, standards, and attribute requirements. Employee performance can be measured using several indicators, as stated by Jusuf (2013), including (a) planning and (b) investigation. (c) Coordination, (d) Evaluation, (f) Supervision, (g) Staffing, (h) Negotiation, and (i) Representative.

According to the International Organization for Standardization, TQM is a management approach in an organization that focuses on continuous quality improvement based on the participation of all parties. The implementation of TQM aims to achieve long-term success by prioritizing customer satisfaction and providing benefits to society. According to Sagala (2004), TQM is a process to improve educational products and services that must be supported by professional and competent human elements in carrying out educational services. Salis (2006) concluded that TQM is a hope, and desire to keep trying to do everything well from the start. Research by Tjiptono and Diana (2003) explains that TQM is a new business

approach that focuses on maximizing organizational competitiveness through continuous improvement. The sought improvement process includes the quality of products, services, human resources, internal processes, and the environment. Furthermore, Heizer (2005) describes that applying the TQM concept, in essence, will encourage all parties' commitment to continue to achieve excellence. This is explained by Natha (2008), who states that the primary purpose of implementing TQM is to continuously improve service quality. TQM is a customer-focused system with a continuous quality improvement process.

The TQM concept is based on continuous improvement to achieve quality that satisfies all parties. Sustainably implementing TQM will benefit the organization, including (a) The effectiveness of the product design process, thus affecting quality. (b) Products conform to standards; deviations can be avoided; product rework and labor and machine work time can save material use. (c) A positive relationship with customers positively influences organizational performance in quickly responding to consumer desires and expectations. (d) Employee participation and commitment show a good attitude, sense of belonging, and pride in work so that employees will work more optimally and have commitment and responsibility to improve organizational performance. The Performance Measurement System is a process of administrative activities in periodically evaluating employee performance to improve the decision-making process related to the provision of rewards and punishments, Mintje (2013). According to Kren and Syaiful (2006), performance information is relevant for decision-making to improve employee performance. Mulyadi and Setyawan (2001) revealed that the performance measurement system is a measurement of the organization's operational effectiveness based on the goals and criteria set. According to Wibowo (2011), the performance measurement system is an action that must be taken to know the deviation from the plan and determine the expected performance achievement. Sigilipu (2013) mentions that the performance measurement system is a process of evaluating the implementation of one's work. Performance measurement aims to assess the basis or motivation for providing incentives or rewards to employees. The performance measurement system seeks to determine employees' performance during work implementation.

Performance measurement systems are critical in an organization because they are directly related to employee performance. A good performance measurement system will motivate employees to be highly dedicated to the company. According to Flantika (2017), there are several indicators in measuring performance, including (1) the element of quality, measured from the employee's perception of the quality of the work produced and the suitability of the task with the skills and abilities. (2) Quantity is the number of units and cycles of activities completed. (3) Timeliness is an activity that can be completed according to the specified time. (4) Effectiveness: the use of organizational resources is maximized to improve the results of each unit of resource use. (5) Independence is an individual's ability to complete work or job functions without asking for help or guidance from other people or supervisors. (6) Work commitment is an individual's desire to increase work commitment to the company, good wishes, and cooperation between fellow workers.

The reward system is closely related to the form, motive, or type of award that will be given to employees. Each organization provides various incentives for different kinds of employees and other incentives for each type of work. The award is a form of reward the organization gives its members, both financial and non-financial (Sudarmanto, 2019). Awards

are incentives to increase employee productivity to achieve competitive advantage. The reward system is a form of financial and non-financial reward that employees receive for services donated to the company (Mintje, 2013). Organizational commitment is an attitude that reflects a person's recognition and emotional attachment to the organization (Griffin, 2004). Organizational commitment is a binder that affects the achievement of goals and values based on the concept of three dimensions: identification, involvement, and loyalty (Eker, 2007). According to Robbins and Judge (2007), commitment is a condition that shows that an employee takes sides with the organization and its goals and tries to maintain membership. Organizational commitment is a person's involvement in his organization and the desire to remain a member by showing loyalty and willingness to work optimally for the organization where the employee works (Greenberg & Baron, 2003).

Total Quality Management is the concept of continuous quality improvement to maximize the organization's competitiveness in products, services, human processes, and the environment, Tjiptono and Diana (2001). Efforts to improve and improve the quality of products and services on an ongoing basis will encourage the organization's competitiveness through the performance of employees who are committed to continuous improvement. This is evidenced by research from Ananda (2020), which concludes that the application of Total Quality Management positively affects employee performance. This means that applying Total Quality Management principles contributes positively to efforts to improve employee performance. This can be seen from the commitment of employees to improve the quality of their performance on an ongoing basis from time to time. Likewise, the research results by Daniel (2015) and Pamungkas (2015) concluded that the application of Total Quality Management positively affected employee performance. Employee understanding, knowledge, and awareness of the importance of continuous quality improvement processes will positively affect employee performance. Employees' commitment and sense of belonging to the organization will increase so that they have high motivation to complete their duties and responsibilities. The research hypotheses proposed are as follows: Employees' commitment and sense of belonging to the organization will increase to be highly motivated to complete their duties and responsibilities. The research hypotheses proposed are as follows: Employees' commitment and sense of belonging to the organization will increase so that they have high motivation in completing their duties and responsibilities.

H₁: Implementation of Total Quality Management has a positive effect on employee performance.

Performance measurement systems are an essential part of the implementation of work that aims to determine the methods and systems of performance appraisal. Performance measurement systems based on achievement will positively impact employee performance. Employees will be well motivated in carrying out their duties and work. The performance measurement system will be able to assist managers in evaluating the achievement of employee performance through the provision of financial and non-financial incentives. The information obtained from the performance measurement system will help make decisions regarding the condition of incentives and assist management in evaluating employee performance. Relevant information as a performance measurement tool includes financial and

non-financial aspects. Arsista's (2016) research concluded that the performance measurement system positively affects employee performance. Likewise, the study's results (Dewi, 2013; Setyani, 2015) also show that the performance measurement system positively affects employee performance.

H₂: Performance Measurement System has a Positive Effect on Employee Performance

The Reward System is a system of providing compensation or service rewards offered by the company to employees for sacrifices in the form of energy and thoughts for the progress and continuity of the company. According to Halim et al. (2009), compensation received by employees can be in the form of incentives in the form of financial, namely in the form of salaries, wages, bonuses, commissions, employee insurance, social assistance, holidays, leave benefits, or non-financial conditions such as task challenges, task responsibilities, opportunities, and an attractive work environment. The research of Handayani, Afrizal, and Junaidi (2016) shows that the reward system positively affects employee performance. This means that rewards will encourage motivation, enthusiasm, and employee dedication and increase job satisfaction. So that this will affect the increase in employee performance. The results of research by (Ratna Lestari, 2015; Marbun, 2017) also conclude that the reward system positively affects employee performance.

H₃: Reward system has a positive effect on employee performance.

Organizational commitment shows the form of linkage of a person or individual in the organization, a sense of belonging to the organization where he works (Supriyono, 2004). Organizational commitment is shown through positive employee attitudes and actions and motivation to complete work on time and optimally. Triseptya's research (2017) results show that organizational commitment influences employee performance. This means that a solid commitment to the organization will increase employee performance. The results of a study by (Ikmal, 2020; Nisa, 2017) conclude that organizational commitment positively affects employee performance. Likewise, the survey results by (Sumarno, 2005; Sugioko, 2010) show that organizational commitment positively impacts managerial performance.

H₄: Organizational commitment has a positive effect on employee performance.

Research Design and Method

The research method used in this research is quantitative research which emphasizes the testing of research theories or hypotheses. The research approach is descriptive quantitative which is associative. Data analysis with multiple linear regression. The object of this research is the application of Total Quality Management, performance measurement system, reward system and organizational commitment. The population of this research is principals, vice principals, teachers and administrative staff from Junior High Schools, Senior High Schools in the South Tangerang area. Convenience sampling was used, and the number of samples

was 120 respondents. Primary data obtained through a questionnaire. The questionnaire was prepared based on indicators of research variables with a measurement scale using a Likert scale. Multiple linear regression analysis aims to determine the size of the relationship or the influence of the independent variable on the dependent variable.

Results and Discussion

Statistical Result

The data reliability test can be known based on Cronbach's alpha value, which shows a value greater than 0.70 so that the data from the questionnaire processing can be said to be reliable (Sujarweni, 2016). The normality test can be carried out by several methods, one of which is the Kolmogorov-Smirnov method. The criteria used is to look at the significance, where the data is said to be generally distributed if Monte Carlo Sig. (2-tailed) > 0.05.

Table 1. Multiple Linear Regression Analysis Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.617	1.657		-.976	.331
TQM	-.119	.131	-.102	-.915	.362
SPK	.346	.165	.251	2.105	.037
SP	.357	.092	.378	3.879	.000
Organizational Committee	.427	.078	.396	5.485	.000

a. Dependent Variable: KM

Source: Primary Data Processed, 2020

Based on Table 1, the beta b1 value of the TQM variable is -0.119, and the beta b2 value of the performance measurement system variable is 0.346. In contrast, the beta b3 value of the reward system variable is 0.357, and the beta b4 value of the organizational commitment variable is 0.427. Based on the data processing results, the results of multiple linear regression equations can:

$$Y = (-1.617) + (-0.119) X1 + 0.346 X2 + 0.357 X3 + 0.427 X4$$

The t-test was conducted to show whether there is an effect of the independent variables, namely total quality management, performance measurement system, reward system, and organizational commitment, that can affect individual employee performance. To determine the partial significance between each independent and dependent variable, the hypothesis was tested by t-test at a significance level of = 5%. To determine the t_{table}, the value is 0.05 with a degree of freedom = n - 2 = 120 - 2 = 118. Using the importance of and the predetermined degree of space, the value of t_{table} is 1.660. The provisions for accepting or rejecting the hypothesis are: If the significance value is > 0.05, then the idea is rejected, and if the significance value is < 0.05, then the theory is accepted.

**Table 2. Partial Test Results (t Test)
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.617	1.657		.976	.331
Total Quality Management	.119	.131	.102	.915	.362
Performance Measurement System	.346	.165	.251	2.105	.037
Reward System	.357	.092	.378	3.879	.000
Organizational Commitment	.427	.078	.396	5.485	.000

a. Dependent Variable: Employee Performance

Source: Primary Data (processed 2020)

The results of testing the first hypothesis show that the variable X1 has a t-count value of 0.915 and a t-table of 1.660. This means that the value of t-table is smaller than t-count ($0.915 > 1.660$) with a significance value of 0.362, where the significance value indicates that t-count is greater than the significance value that should be 0.05 ($0.362 > 0.05$). So, it can be concluded that H1 is rejected, and the hypothesis that TQM affects employee performance cannot be proven. However, the TQM variable has a positive influence on employee performance.

The results of testing the second hypothesis show that the variable X2 (Performance Measurement System) has a t-count value of 2.105 and a t-table of 1.660. This means that if t-count is greater than t-table ($2.105 > 1.660$) with a significance value of 0.037, where the significance value is greater than the significance value, that should be 0.05 ($0.037 > 0.05$). It can be concluded that the hypothesis accepts H2, that the performance measurement system affects employee performance.

The results of hypothesis testing show that the X3 variable has a t-count value of 3.879 and a t-table of 1.660. This means that the value of t-count is greater than t-table ($3.879 > 1.660$) with a significance value of 0.000. The significance value is smaller than the supposed significance value of 0.05 ($0.000 > 0.05$). It can be concluded that H3 is acceptable, meaning that the research hypothesis of the reward system has a positive effect on employee performance.

The results of hypothesis testing on the X4 variable show that t-count is 5,485 and t-table 1.660. This means that the value of t-count is greater than t-table ($5.485 > 1.660$) with a significance value of 0.000. The significance value is smaller than the supposed significance value of 0.05 ($0.000 > 0.05$). It can be concluded that H4 can be proven and accepted. This means that the hypothesis which states that organizational commitment has a positive effect on employee performance can be verified.

The coefficient of determination (R²) measures the model's ability to explain variations in the relationship of the dependent variable. The value of the coefficient of determination is between zero and one. R² weight (Coefficient of Determination), The small one, shows that the independent variable's ability to explain the explainendent variable is limited (Ghozali, 2018). The following are the results of the coefficient of determination using the IBM SPSS Statistics 25 program.

Table 3. Results of the Coefficient of Determination (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,845 ^a	,714	,704	2,298

a. Predictors: (Constant), Organizational Commitment, Total Quality Management, Reward System and Performance Measurement System

Source: Primary Data Processed,2020

Based on the table above, the adjusted R square value is 0.704 or 70.4%. This means that the dependent variable of employee performance can be explained by the independent variable, namely TQM, performance measurement system, reward system, and organizational commitment of 70.4%; other factors outside this study demonstrate the remaining 29.6%.

Discussion

The results of hypothesis testing show that applying TQM positively affects employee performance. Indicators to measure the impact of TQM on employee performance include obsession with quality, scientific approach, teamwork, continuous improvement, controlled freedom, unity of purpose, employee involvement, and empowerment affecting employee performance. The implementation of TQM aims to improve the quality of employee performance on an ongoing basis based on the TQM philosophy. The study results align with those (Setyani, 2015; Ananda, 2020; Daniel, 2015; Pamungkas, 2015), which show that applying TQM affects employee performance. Contingency theory explains that leadership effectiveness is essential in achieving organizational performance (Robbins, 2001). If the leadership implements the elements of TQM effectively, it will support employee performance in a better direction. The implication for the organization is that it gradually encourages competitiveness and excellence because the concepts and elements of TQM lead to continuous improvement to promote the progress of the quality of products or services produced by the company. An increase in rate will provide satisfaction to stakeholders and impact employee performance. Based on the hypothesis testing that has been done, it shows that the performance measurement system affects employee performance. Indicators in the performance measurement system include k: achievement targets, quality, punctuality, effectiveness, and independence. The results of this study are in line with the research of (Arsista, 2016; Dewi, 2013; Setyani, 2015), which state that the performance measurement system affects employee performance. This means that a sound performance measurement system will provide various forms of information as feedback for managers to encourage improvements in the organization's learning system to impact employee performance positively. A good performance measurement system will provide feedback or input for management to make improvements to employee performance.

The results of hypothesis testing indicate that the reward system has a significant positive effect on employee performance. This means that giving awards through promotions, income increases, and job allowances will provide high employee work motivation. The reward system by itself affects employee performance in a better direction to help the organization achieve its goals. The results of this study align with the research of Handayani, Afrizal, and Junaidi (2016), which revealed that the reward system has a positive effect on employee performance. Also, the results of research by (Ratna Lestari, 2015; Marbun, 2017)

whose results state that the reward system affects employee performance. One method to improve employee performance is implementing a fair and motivating reward system. The effectiveness of the reward system can be seen in employee performance, commitment to the organization, initiation in making policies, and high work discipline. The reward system has direct implications for the organization's overall performance, which, in the long term, can provide added value to the organization and the competitiveness of the organization. The hypothesis testing that has been done, shows that organizational commitment has a positive and significant effect on employee performance—indicators to measure corporate responsibility such as; affective and ongoing commitment. Strong organizational commitment will make employee performance better. These results align with Triseptya's research (2017), which found that organizational commitment affects employee performance. These results also align with research by (Ikmal, 2020; Nisa, 2017), who found that organizational commitment significantly affects employee performance. The responsibility of teachers and school management must improve and maintain their commitment to efforts to improve the quality of education. Employees and school management with organizational commitment will provide substantial encouragement and motivation to improve the quality of education.

Conclusions

The application of TQM has a positive effect on employee performance; the performance measurement system has a positive impact on employee performance; the reward system has a positive effect on employee performance; and organizational commitment has a positive impact on employee performance. This means that a better employee understanding of the role of TQM will have a positive effect and benefit employee performance. The performance measurement system will be an essential input to encourage better performance measurement in the organization. The reward system is one of the tools to motivate performance, increase dedication, and give a sense of belonging to the organization. Organizational commitment encourages employee motivation to always prioritize the interests of the organization rather than the interests of themselves or their groups. The scope of the research is a limitation of the study for future research; it is necessary to expand the scope of research. The results showed that the effect was less significant, so it is essential to re-examine the size of the research object. The observation method in the research approach would be better, considering that TQM is application-oriented knowledge. Research variables need to be studied to show other factors that affect employee performance, such as Just In Time and Management Information Systems.

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INDEXING SINTA 2

The Role of TQM, Performance Measurement System, Reward System and Organizational Commitment to Improving Employee Performance

The screenshot shows the article page for "The Role of TQM, Performance Measurement System, Reward System and Organizational Commitment to Improving Employee Performance" on the ATESTASI journal website. The article is by David Pangaribuan and Tutty Nuryati from Universitas Bhayangkara Jakarta Raya. The DOI is <https://doi.org/10.57178/atestasi.v6i2.732>. The keywords are Total Quality Management, Accounting Information System, Reward System, Organizational Commitment, and Employee Performance. The abstract states: "This research aims to examine the effect of Total Quality Management implementation, Performance of measurement system, Reward system and Organizational Commitment on Employee performance. Results of research". The page also features a "National Accreditation" badge (S2) and a "Quick Menu" with links to Focus & scopes, Submission, Manuscript template, Publication ethics, Plagiarism, Editorial team, Reviewer team, Indexing, and Statistics. A "View Article" button is visible at the bottom of the article content.

<https://sinta.kemdikbud.go.id/journals/profile/6733>

The screenshot shows the SINTA journal profile page for "ATESTASI: JURNAL ILMIAH AKUNTANSI". The journal is published by Universitas Muslim Indonesia with P-ISSN: 26211963 and E-ISSN: 26211505. Key statistics displayed include a Google Impact Factor of 3.22222, 858 Google Citations, and a current Sinta 2 accreditation. A bar chart titled "Citation Per Year By Google Scholar" shows citation counts from 2016 to 2024. A table titled "Journal By Google Scholar" compares total citations (858) with citations since 2019 (857). Navigation links for Google Scholar, Garuda, Website, and Editor URL are provided. The page also includes a "History Accreditation" section.

Year	Citation Count
2016	0
2017	0
2018	0
2019	10
2020	120
2021	180
2022	280
2023	240
2024	0

Category	Count
All	858
Since 2019	857

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jurnal.feb-umi.id/index.php/ATESTASI/Indexing

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Quick Menu

- Focus & scopes
- Submission
- Manuscript template
- Publication ethics

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