

ANALYSIS OF TOTAL QUALITY MANAGEMENT (TQM), PERFORMANCE MEASUREMENT SYSTEM, REWARD SYSTEM AND ORGANIZATIONAL COMMITMENT TO MANAGERIAL PERFORMANCE ON DEALER BONANZA MOTOR LAMONGAN

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ABSTRACT

Total Quality Management is a system that can be developed into a business approach to maximize the competitiveness of the organization through continual improvement of its products, services, manpower, processes and environment. In addition to the implementation of TQM, the company also implements other management accounting systems such as performance measuring systems and reward systems. The company also implements organizational commitments to increase the competitiveness of an organization. The purpose of this research is to know the influence of Total Quality Management, performance measurement system, appreciation system and organizational commitment to managerial performance at the Dealer BONANZA MOTOR Lamongan. The method used in this study was a saturated sample or a full sample of 70 respondents. The results of this study can be concluded that partial, TQM, Performance measurement systems and awards have no significant effect on managerial performance. Meanwhile, the organizational commitment has a partial effect on managerial performance. And simultaneously, TQM, performance measurement systems, reward systems and organizational commitments affect managerial performance. And the organizational commitment variables show the most dominant against managerial performance.

Keywords : *Total Quality Management, Performance Measurement System, Reward System, Organizational Commitment Managerial Performance.*

INTRODUCTION

In line with the tight competition and developments that are happening, managerial performance increases are the demands of each company with the aim that the company's survival can be better maintained and better in the future. Managers in each organization are required to be able to implement managerial functions

effectively and able to maximize the competitiveness of the organization. One who holds managerial positions is expected to produce a managerial performance, unlike the performance of employees in general that are concrete, while managerial performance is abstract and complex. As a manager of automotive company engaged in products and services. The company sells various

Honda motor vehicles, serves cash and credit sales and serves the service of the vehicle.

To overcome and provide good quality products to the company then a managerial implement TQM in his company. If the company implements TQM, it will reduce operating costs and increase earnings so that profits are increasing. Total Quaiity Management is a system that can be developed into a business approach to maximize the competitiveness of the organization through continuous improvement of products, services, manpower, processes and environment (Tjiptono , 2011). Thus, TQM is a management system that lifts quality as a business strategy and is oriented to customer satisfaction by involving all members of the organization.

Some companies that have implemented TQM have successfully improved their performance, some have not successfully improved their performance (Sim and Killough, 1998). In research (Kumentas, Cynthia N. 2013) Not found evidence that organizations implementing Total Quality Management and Management accounting systems can maximize the welfare or competitiveness of organizations and employees. However, at the research (Jusuf, Raisa Shoffiani. 2013), (Mardiyati, Endang. 2014), and (Maulidiyah, Muksyfatul. 2017) provides evidence that the practice of Total Quality Management is positively and significantly influential in the managerial performance which means Organizations implementing TQM techniques and management accounting systems can improve

managerial performance in organizations or companies.

In addition to implementing TQM techniques, the company also implements other management accounting systems such as performance measuring systems and reward systems to motivate and influence employee behaviour in maximizing organizational well-being and Employees. The performance measurement system is a strategic tool to evaluate the company's performance against predefined goals. The demonstration system (compensation) is what employees receive in exchange for their contributions to the organization. Low managerial performance is caused by dependence on the management accounting system of the company, meaning the company fails in determining the right objectives, measurement of performance and system of Appreciation (Kurnianingsih, 2000). Managers will be more motivated to improve their managerial performance, if the design of the reward system is able to provide a sense of fairness and satisfaction.

In addition to the reward system, a managerial also implements an organizational commitment, where managers ' performance will be higher when they have a strong organizational commitment. According to (Nouri and Parker, 1998 in Devi, 2018) declaring a strong organizational commitment in individuals will cause individuals to strive to achieve organizational objectives according to the objectives and interests of the Organization on behalf of the Organization will Improve managerial performance. So that

high commitments make individuals more important to organizations than personal interests and strive to make organisations better, while lower organizational commitments will make individuals do to Personal interests. In addition, the Organization's commitment can be a psychological aid in running its organization for the achievement of expected performance (Randal, 1990 in Devi, 2018).

Based on the explanation above can be obtained the picture that Total Quaity Management needs to be followed also by the implementation of the components of management accounting system, then the researcher intends to do further research with the title "Analysis The Effect Of Total Quality Management (TQM), Performance Measurement System, Reward System (Rewards) and Organizational Commitment to Managerial Performance at the Dealer BONANZA MOTOR Lamongan ".

LIBRARY OVERVIEW

Total Quality Management

Total Quality Management is an organizational strategy to provide its commitment to increase customer satisfaction continually improving organisational process (Wibowo,2014:123). Total Quality Management is a philosophy and management system that uses statistical process Control and group problem solving process, placing the highest priority on achieving high standards for quality and improvement (Ivancevich, 2007:204, in Noviansyah 2018).

Gostsch and Davis quoted in Tjiptono and Diana (2003:15) stated that in the implementation of the

TQM there were ten key elements that were developed:

1. Focus on customers
2. Obsession with quality
3. Scientific approaches
4. Long-term commitments
5. Teamwork
6. Continuous improvement of system
7. Education and Training
8. Controlled freedom
9. Unity of Purpose
10. Employee engagement and empowerment

Performance Measurement System

According to (Mintje, 2013:55) Performance measuring system is a process by which organizations assess the performance of employees to improve decision making within the company. According to (Jusuf, 2013:637) performance measuring system can be beneficial for the wearer if the result can provide good bait that can help the members of the Organization in order to make repairs.

According to (Wibowo, 2011:229) measurements of performance need to be performed to determine whether during performance execution of the deviations of a predetermined plan, or whether performance can be performed on a specified time schedule or Performance results have been achieved as expected further work.

There are 6 basic criteria for measuring performance according to (Bernardin, 2001 in Daniel, Asyraf Ali Putra. 2015):

1. Quality
2. Quantity
3. Timeliness
4. Cost-Effectiveness
5. Nedd For Supervision

6. Interpersonal Impact

Reward System

The reward (compensation) is a gift to employees with financial fees as a reward for the work carried out and as motivators for the implementation of the activities in the future. The effective honorary system should be able to attract well-qualified employees or workers, to keep them satisfied with their work and inspire them to succeed (Yahya, 2006 in Jusuf 2013).

The indicator system of the award according to Simamora, 2004 in Hasanah, Hikmah. 2013 include:

1. Salary
2. Incentives
3. Bonus
4. Insurance
5. Promotion
6. Allowances
7. Facilities

Organizational Commitments

The Organization's commitment is individual to the organization. The organizational commitment is one measure used in understanding the relationship between purpose and performance. The organizational commitments are closely related to the conduct of a person or individual relating to the organization in which the individual works. The organizational commitment is a motherly that arises from within the individual to work on a job, can later show the success of the organization, according to the purpose of the goal is set, as well as the need Organization (Wiener, 1982 in Ida Ayu Widyawati, 2017).

The indicator of the organizational commitment according to (Cook da Wall, 1980

applied to Mursyid, Raisyah 2011) is:

1. Organizational Pride
2. Desire out of members of the organization
3. The inability to work hard for the sake of the organization
4. Strong desire to be a member, although the organization's financial condition worsened
5. Feelings become part of the organization
6. Pride does work that benefits the organization's interests
7. Availability persists despite salary offer
8. Good friend engagement joins the organization
9. The pleasure of delivering beneficial outcomes for the organization

Managerial Performance

Managerial performance is the means to get better results from organizations, teams and individuals by understanding and managing performance in a framework of objectives, standards, and agreed attribute requirements (Wibowo, 2011).

Wibowo (2011) stated that personnel performance includes eight dimensions:

1. Planning
2. Investigation
3. Evaluation
4. Arrangers
5. Supervision
6. Staff Regulations
7. Negotiations
8. Representative

HYPOTHESIS

1. Suspected Total Quality Management, performance measurement system, reward system and partial organizational commitment to managerial performance at the Dealer BONANZA MOTOR Lamongan
2. Suspected Total Quality Management, System of performance measurement, appreciation system, and commitment of simultaneous influence on the managerial performance of the Dealer BONANZA MOTOR Lamongan
3. Alleged Reward system (rewards) most dominant influence on managerial performance in the Dealer BONANZA MOTOR Lamongan

RESEARCH METHODS

Time And Location Research

Research is conducted starting from October 2019. And the location of this research is conducted in Dealer company BONANZA MOTOR Lamongan located at Jalan Attorney General Suprpto No. 57 Lamongan.

The Type Of Data Research

In this study uses quantitative Data that can be interpreted as a research method based on the philosophy of positivity, used to examine specific populations or samples, Data collection using Research instruments, data analysis is quantitative or statistical, with the aim of testing a predetermined hypothesis (Sugiyono, 2015 quoted in Muhtarom, Abid. 2019).

Population

The population is the whole of research subjects. So that means the population is an individual who has the same traits although the percentage of similarity is little, or in other words all individuals who will be used as objects of research (Arikunto, 2013:173).

In this study the population was all managers and employees working at the Dealer BONANZA MOTOR Lamongan amounting to 70 people.

Sample

Samples are partially or representatives of the population to be researched. If the number of respondents less than 100 is better taken all so that the research is a full population study, then if large number of respondents over 100 can be taken 10-15% or more (Arikunto, 2002).

The samples used in this study were as much as 70 people taken from the entire population, on the grounds because the population was less than 100 (Arikunto, 2002).

Sampling Techniques

The sampling techniques used in this study are saturated samples or often called total sampling where the determination technique by taking the entire population member is made sample (Sugiyono, 2013:124).

So the samples in this study were all managers and employees working at Dealer Bonanza Motor Lamongan.

DATA COLLECTION METHODS

Data Source

The type of data to be used in the analysis of writing research is distinguished into two types:

1. Primary data is a source of research data obtained directly from the original. Primary Data can be individual or group opinion of a subject (person), the observation result of an object, event or activity and test results.
2. Secondary data is the data collected by the authors of the documents that are in the enterprise from the results of the literature and the Internet on the matters relating to the research.

Data Retrieval Techniques

The data retrieval technique conducted in this study was by spreading the questionnaire that was done using the gauge Likert scale in all managers and employees who worked at the Dealer BONANZA MOTOR Lamongan.

VARIABLE OPERATIONS

The free variables used in the study were divided into 4 i.e. TQM (X_1), Performance measurement systems (X_2), reward Systems (X_3), organizational commitments (X_4). While the variable bound (Y) is a managerial performance. The indicators of each variable are:

1. Total Quality Management According to (Goesth and Davis in Tjiptono and Diana, 2003:15) is a. Focus to the customer, b. Obsession with quality, c. Scientific approach, d. Long term commitment e. teamwork, f. Improvements in the system of sustainability, g . Education and

- training, h. Freedom of control, i. Unity of objectives, j. Involvement and empowerment of employees.
2. The performance measurement system according to (Bernardin, 2001 quoted in Daniel, Asyraf Ali Putra. 2015) is: a. Quality, b. Quantity, c. Timeliness, d. Cost-Effectiveness, e. Nedd For Supervision, f. Interpersonal Impact
3. The system of appreciation according to (Simamora, 2004 in Hasanah, Hikmah. 2013) is: a. Salary, b. Incentive, c. Bonus, d. Insurance, e. Promotion, f. Allowances, g. Facilities
4. The organization's commitment according to (Cook da Wall, 1980 applied in Mursyid, Raisyah. 2011) is: a. Pride of the organization, b. Desires out of members of the Organization, c. Unwillingness to work hard for the benefit of the Organization, d. Strong Desire Become a member, although the organization's financial condition deteriorates, e. Feelings become part of the organization, f. Pride does a job that is beneficial to the interests of the organization, g. Availability persists despite salary offer, h. Involvement Good friends join the organization, i. The feeling of pleasure in delivering beneficial outcomes for the organization
5. Managerial performance According to (Wibowo, 2011) is: a. Planning, b. Investigation, c. Evaluation, d. Coordination, e. supervision, f. Regulation of staff, g. Negotiation, h. Representative

DATA ANALYSIS METHOD

The data analysis tools used in this research according to (Ghozali, 2013) are:

1. The Validity Test
 Of validity test is the most important thing in analyzing the data used to measure the valid absence of data from questionnaires. By comparing r count to > r table with a significance rate of 5%.
2. Reliability Test
 Reliability is a tool used to measure a questionnaire whether the variable is reliable or not by looking at the Cronbach Alpha value > 0.60.
3. Classic Assumption Test
 - a. Multicolonierity test
 Of Multicolonierity Test aims to test whether the regression model found the correlation between the free variables seen from the value of VIF ≥ 10 (Ghozali, 2013:106).
 - b. Heteroskedastisity Test
 Heteroskedastisity Test aims to test if a regression model occurs variance and residual inequality of one

observation to other observations.

- c. Test Normality
 Test normality aims to test whether in a regression model, the residual variable has a normal distribution or not by viewing the K-S test.
4. Double Linear Regression Test
 Double linear regression test aims to predict the magnitude of independent variables by using the already known independent variable data coefficient
5. Determination Coefficient
 Of determination used for measuring How far the model is capable of describing the variation of the dependent variable by looking at Adjusted R Square > 0.05.
6. Test T
 T test shows how far away the influence of one independent variable with the dependent variable, using a 5% confidence level.
7. The test F
 F test indicates whether all of the independent variables included in the model have an effect in conjunction with the dependent variables with a 5% confidence level.

RESULTS AND DISCUSSION

Descriptive Statistical Test Results

The variables used in this study are the TQM, performance measurement systems, reward systems, organizational

commitments and managerial performance that will be tested in a descriptive statistic order using the Programs SPSS 22 for Windows with sample 70 Respondents are as below:

Table 1 Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
TQM	70	41	50	48,83	1,985
Sistem Pengukuran Kinerja	70	24	30	28,59	1,518
Sistem Penghargaan	70	23	35	28,24	2,721

Komitmen Organisasi	70	28	45	34,87	3,530
Kinerja Manajerial	70	20	40	29,49	3,421
Valid N (listwise)	70				

From the results of a descriptive statistical analysis shows that the Total Quality Management variable has a minimum value of 41, a maximum value of 50, an average value of 48.83 with a standard deviation of 1.985. Performance measurement system analysis results show a minimum value of 24, the maximum value of 30, the average value of 28.59 with a standard deviation of 1.518. The award system Analysis results show a

minimum value of 23, the maximum value of 30, the average value of 28.24 with a standard deviation of 2.721. Organizational Commitment Analysis results show a minimum value of 28, the maximum of 45, the average value of 34.87 with a standard deviation of 3.530. And the results of the managerial performance analysis shows a minimum value of 20, the maximum value of 40, the average value of 29.49 with a standard deviation of 3.421.

Validity Test

Based on the results of the validity test indicates that the Total Quality Management variable, performance measurement system, reward system, organizational commitment and managerial performance are declared valid due to the significant value of $0.05 < R$ table 0.235.

The Reliability Test

Of reliability tests is used to measure that variables are used free from errors, resulting in consistent results despite repeated testing. The test criteria is performed using the Cronbach Alpha (α) test. A variable is said to be reliable if it delivers a Cronbach Alpha value > 0.6 :

Table 2 Reliability Test Results

No	Variabel	Cronbach Alpha (α)	Jumlah Item	Keterangan
1	TQM	0,803	10	Reliabel
2	Sistem Pengukuran Kinerja	0,613	6	Reliabel
3	Sistem Penghargaan	0,656	7	Reliabel
4	Komitmen Organisasi	0,751	9	Reliabel
5	Kinerja Manajerial	0,791	8	Reliabel

Based on the reliability test results showed that for five research variables by looking at the Cronbach Alpha value for the TQM variable of

0.803, the performance measurement system variable of 0.613, the reward system variable of 0.656, the variable An organizational commitment of

0.751 and a managerial performance variable of 0.791. The Cronbach Alpha value for the five variables used in this study is greater than 0.60. It can therefore be concluded that the questions in this questionnaire are reliable.

Classic Assumption Test

1. Multicollinearity Test

To indicate the presence of Multicollinearity Adala value tolerance ≤ 0.10 or equal to the value of $VIF \geq 0.10$, then it can be said no Multicollinearity:

Table 3 Results Of Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistiks	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.199	7.490		.160	.873		
	T.TQM	.055	.155	.032	.355	.724	.769	1.300
	T.SPK	.085	.203	.038	.417	.678	.764	1.308
	T.SP	-.124	.107	-.099	-1.158	.251	.851	1.175
	T.KO	.766	.082	.790	9.369	.000	.871	1.148

a. Dependent Variable: T.KM

Based on the multicollinearity test results showed that all independent variables, i.e. TQM has a value of tolerance greater than 0.10 namely 0.769 and the value of VIF of less than 10 ie 1.300. The performance measurement system variable has a value of tolerance greater than 0.10 which is 0.764 and the value of VIF that is less than 10 is 1.308. The reward system variable has a value of tolerance greater than 0.10 which is 0.851 and the value of VIF of less than 10 is 1.175. And the organizational commitments variable has a value of tolerance greater than 0.10

which is 0.871 and the value of VIF that is less than 10 ie 1.148. It can thus be concluded that this model of regression equations does not occur multicollinearity and this research can be said to be ideal.

2. Heteroskedastisity Test

The heteroskedastisity test using Glejser can be seen from the Absolute Residual value of independent variables. If an independent variable of significance above the trust level of 5% or 0.05 can be concluded that the regression model does not contain the presence of heteroskedastisity.

Table 4 Heteroskedastisity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.684	5.163		.713	.478
	T.TQM	-.139	.107	-.176	-1.302	.198
	T.SPK	-.016	.140	-.015	-.114	.910
	T.SP	.077	.074	.134	1.044	.300
	T.KO	.082	.056	.184	1.454	.151

a. Dependent Variable: RES2

Based on the results of heteroskedastisity test using Glejser test indicates that the probability value of the TQM variable of 0.198 is greater than 0.05 which means free from heteroskedastisity. The probability value of a performance measurement

system of 0.910 is greater than 0.05 which means it is free from heteroskedastisity. The probability value of the reward system of 0.300 is greater than 0.05 which means free from heteroskedastisity. And the probatility of the organizational commitments

of 0.151 is greater than 0.05 which means free from heteroskedastisity.

3. Test normality

Test normality is done with non-parametric statistical tests. Kolmogorov-Smimov (K-S). The K-S test is performed by looking at the probability numbers significance of residual data. If the probability number is less than 0.05 then this variable does not distribute normally and if probability above 0.05, then the data distribution is declared to fulfill the assumption of normality or data has a normal distribution.

Table 5 Test Results Normality

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.17093139
Most Extreme Differences	Absolute	.152
	Positive	.121
	Negatif	-.152
Kolmogorov-Smirnov Z		1.269
Asymp. Sig. (2-tailed)		.080

a. Test distribution is Normal.

b. Calculated from data.

Based on the test result normality using the Glejser test indicates that the value of Kolmogorov-Smirnov obtained probability value or ASYMP. Sig. (2-tailed) amounting to 0.080 that is greater than 0.05 it can be concluded that this residual

data has a normal distribution value.

Double Linear regression test

the Double liner regression Model aims to predict large independent variables by using independent variable data that is already known magnitude.

Table 6 Results Double Linear Regression Test

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1 (Constant)	1.199	7.490		.160	.873	
T.TQM	.055	.155	.032	.355	.724	
T.SPK	.085	.203	.038	.417	.678	
T.SP	-.124	.107	-.099	-1.158	.251	
T.KO	.766	.082	.790	9.369	.000	

a. Dependent Variable: T.KM

Based on the results of multiple linear regression test above can be known Regresinya equation is $Y = 1.199 + 0,055X_1 + 0,085X_2 - 0,124X_3 + 0,766X_4 + e$

The explanation of the regression equation above is as follows:

a = A constant of 1.199 with positive parameters indicates that when TQM, performance measurement systems, reward systems and organizational commitments are constant value atau sama dengan nol, maka kinerja manajerial adalah sebesar 1,199.

b₁ = TQM regression coefficient indicates a positive coefficient of 0.055, which means that if the larger the TQM, then the

managerial performance will increase. Conversely if the lower TQM, then managerial performance will decrease.

b₂ = The regression coefficient of performance measurement systems showed a positive coefficient of 0.085, which means that if the larger the performance measuring system, then managerial performance will increase. Conversely if the lower the performance measurement system, then managerial performance will decrease.

b₃ = Coefficient of regression system award shows negative coefficient of -0.124, which means that if the greater the system of appreciation then

managerial performance will be lower. Conversely if the lower the reward system then the managerial performance will be higher.

b₄ = A regression coefficient of organizational commitment shows a positive coefficient of 0.766, which means that if the greater the organization commitments, the managerial performance will increase. Conversely, if the lower the organizational commitments, managerial performance will

decline.

Coefficient of determination

This coefficient of determination is seen through Adjusted R². Adjusted R² is used because of the free variables in this study more than two. The value is between 0 and 1. If the result obtained > 0.5 then the model used is considered quite reliable in making estimates.

Table 7 Test Result Coefficient Of Determination (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.773 ^a	.597	.572	2.237

a. Predictors: (Constant), T.KO, T.TQM, T.SP, T.SPK

Based on the results of coefficient of determination test indicates that the Adjusted value of R Square is 0.572 or 57.2%, this indicates that the dependent variable of managerial performance can be described by the independent TQM variable, the performance measurement system, the Organizational appreciation and commitment amounted to 57.2% while the remainder of 42.8% is explained by other factors outside the

model in this study. The coefficient number (R) of 0.773 indicates that there is a strong link between the independent variable and the dependent variable as it has a correlation coefficient value above 0.5.

INTERPRETATION OF THE RESULTS OF HYPOTHESES T Test Result Partial Variable Influence

Table 8 Result T Test
 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.199	7.490		.160	.873
T.TQM	.055	.155	.032	.355	.724
T.SPK	.085	.203	.038	.417	.678
T.SP	-.124	.107	-.099	-1.158	.251
T.KO	.766	.082	.790	9.369	.000

a. Dependent Variable: T.KM

1. TQM Effect On Managerial Performance

From T test results for TQM variables indicates that T count (0.355) is smaller than T table (1.997) or can be seen from a significant value of (0.724) greater than α (0.05). It can then be explained that H_1 rejected or TQM has no effect on managerial performance.

The study supported in previous research conducted by (Kumentas, N. Cynthia. 2013) and did not support the previous research conducted by (Wulandari, Dika Ayu. 2016), (Mardiyati, Endang. 2014), (Maulidiyah, Muksyfatul. 2017), (Parwitasari, A. A Sagung wife Devi. 2018), (Jusuf, Raisa Shoffiani. 2013), (Susanti, Desy. 2014), (Hernawati, Erna. 2013), (Hernawan, Aditya. 2014) and (Niyati, Iman. 2017). This is due to the lack of a good TQM factor such as the company does not focus on the needs of customers, the presence of employees who do not carry out the work aspect well, the company does not undertake a scientific approach

with Lack of long-term commitments, lack of teamwork, lack of ongoing system improvements, lack of education and training, the company gives full freedom to employees, unity of purpose not Goes well, and the company lacks increased engagement and employee empowerment.

This, in overcoming this, the company must further increase the TQM factor which later affects the progress of the company, especially in managerial and employee performance.

2. Influence Of Performance Measurement System (SPK) On Managerial Performance

From the T test results to a variable performance measurement system indicates that the T count (0.417) is smaller than T table (1.997) or can be seen from a significant value i.e. (0.678) greater than α (0.05). It can then be explained that H_2 rejected or performance measuring system has no effect on managerial performance.

This study supported the previous research conducted by (Wulandari, Dika Ayu. 2016), (Maulidiyah, Muksyfatul. 2017) and (Jusuf, Raisa Shoffiani, 2013) and did not support the previous research conducted by (Kumentas, N. Cynthia. 2013), (Susanti, Desy. 2014), (Hernawati, Erna. 2013), (Hernawan, Aditya. 2014) and (Niyati, Iman. 2017). This is due to the lack of good performance measurement systems such as quality and quantity that do not go perfectly, there are delays in completing activities or generating products, the use of organizational resources that Lack of individual ability to get work done and improve cooperation among fellow workers.

This, in overcoming this, the company must further improve the performance measurement system will be better so that the company can know the results of the performance of its employees.

3. Effect Of Award System (SP) On Managerial Performance

From the test result T to the reward system variable indicates that the T count (-1.158) is smaller than T table (1.997) or can be seen from the significance value i.e. (0.251) which is greater than the probability value (0.05). It can then be explained that H_3

rejected or the reward system has no effect on managerial performance.

This study supported the previous research conducted by (Maulidiyah, Muksyfatul. 2017), and (Kumentas, N. Cynthia. 2013) and did not support the previous research conducted by (Jusuf, Raisa Shoffiani. 2013), (Mardiyati, Endang. 2014), (Wulandari, Dika Ayu. 2016), (Susanti, Desy. 2014), (Niyati, Iman. 2017), (Hernawati, Erna. 2013), and (Hernawan, Aditya. 2014). This is due to the form of awards such as salary, incentives, bonuses, insurance, promotions, benefits and facilities provided to the manager and employees are appropriate, but there are some of them who have not been satisfied with what is already provided by the company.

This, in overcoming this, the company must further improve and provide the reward system to the managers and employees according to the rules and work done.

4. Influence Of Organizational Commitment (KO) On Managerial Performance

From the T test results to the organizational commitment variables indicate that T count (9.369) is greater than T table (1.997) or can be seen from a significant value i.e. (0.000) smaller than α (0.05). Then it

can be explained that H_4 received or commitment of the organization affects managerial performance.

The study supported in previous research conducted by (Parwitasari, A. A Sagung wife Devi. 2018), (Mardiyati, Endang. 2014), (Wulandari, Dika Ayu. 2016), (Susanti, Desy. 2014) stating that the

organizational commitment is influential To managerial performance. This is because the managers and employees have the same value as the company. In addition, the managers and employees feel proud to be part of this company, and feel happy because it has made beneficial results for the company.

Simultaneous Test Result F

Table 9 F Test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	482.293	4	120.573	24.100	.000 ^b
	Residual	325.193	65	5.003		
	Total	807.486	69			

a. Dependent Variable: T.KM

b. Predictors: (Constant), T.KO, T.TQM, T.SP, T.SPK

From the test results F indicates that the obtained F count > F table (24.100 > 2.51) and the research significance of 0.000 < 0.05 then H_0 rejected and H_1 received. From these results it can be concluded that the TQM variables, performance measuring systems, reward systems, and organizational commitments have significant simultaneous effect on managerial performance. This research is supported on previous research conducted by (Jusuf, Raisa Shoffiani. 2013), (Maulidiyah, Muksyfatul. 2017), (Parwitasari, A. A Sagung wife Devi. 2018), (Mardiyati, Endang. 2014), (Wulandari, Dika Ayu. 2016), and (Kumentas, N. Cynthia. 2013), (Susanti, Desy.

2014), (Hernawati, Erna. 2013), (Hernawan, Aditya. 2014) and (Niyati, Iman. 2017) stating that TQM, performance measuring systems, reward systems and organizational commitments are simultaneously significant to Managerial performance.

Dominant Variable

From test results multiple linear regression analysis shows that the organizational commitment variable is the most dominant variable of managerial performance with the evidence seen from the standard value of the beta coefficient 0.766 is larger than the other variables. It is not supportive in previous research done by

(Parwitasari, A. A Sagung wife Devi, 2018) explaining that the most dominant reward to managerial performance.

Cover

Conclusion

1. Total Quality Management (TQM), Performance measurement systems and award systems partially do not have any effect on managerial performance. While the commitment of the organization partially affect the managerial performance at the Dealer BONANZA MOTOR Lamongan. Can be proved through the research results using the test T, where for these three variables show the results of the Count of $< t$ tables, while for the organizational commitments variable shows the results of the calculated $T > T$ table.
2. Total Quality Management (TQM), performance measurement system, reward system and simultaneous commitment of the organization affect the managerial performance of the Dealer BONANZA MOTOR Lamongan. Can be proven through the results of the study using the F test, where the F test shows the results of the F count $> F$ table, so that the four variables influence simultaneously on managerial performance.

3. From the four variables studied, only the organization's commitment variables are the most dominant influence on managerial performance at the Dealer BONANZA MOTOR Lamongan. Can be proved through the results of double linear regression analysis seen from the standard beta coefficient of 0.766 indicating that the result is greater than the other variables.

Advice

1. For the managers of the company should be able to develop the TQM system, performance measurement and better appreciation so that future can increase the quality or quality of the company for both employees and managers.
2. For further researchers it is advisable to add another free variable with the same research topic and done in different populations so that results can affect managerial performance.

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