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INDONESIAN NORTH BOLAANG MONGONDOW'S FURNITURE INDUSTRY - QSPM AND TOPSIS MODEL

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ABSTRACT

Almost all regions in Indonesia are experiencing rapid growth in the development. Day by day the construction is growing rapidly, not an exception for North Bolaang Mongondow. Since inaugurated as a regional autonomy on 2 January 2007, the development of this area is developed rapidly. For example the opening of some land to be constructed of housing and offices and this tendency of development will be on and on along with the opening of new land in this area. By the increasing of public demand for furniture products then it will automatically increasing the number of companies engaged in this same field of industry. This research has the purpose to concerning MSMEs as the object of the research where furniture industry is chosen as the main object of it by considering its existence and prospect to grow ahead with the opportunity of both national and international issues such as the Asean Economic Community (AEC) and any other global issues which these condition indirectly pushes the competitiveness among MSMEs become more tight and it is inevitably to be avoid. By doing strategic management process which is strategy formulation, then this could help the business that engaged in furniture industry to improving the performance so that they can survive and remain consistent to its goal in running the business. The research method used is the combination of descriptive qualitative and quantitative method where quantitative is used to facilitate the qualitative by using some of the analytical tools such as IE, SWOT, QSPM and TOPSIS. The result on QSPM and Fuzzy TOPSIS show that market development becomes the top preferred priority among other alternative strategies with the amount of weight is 3.697 in QSPM and 0.72124 in Fuzzy TOPSIS.

Keywords: IE Matrix, QSPM, Strategy Formulation, Strategic Management, SWOT, TOPSIS Model

INTRODUCTION

In Indonesia, Micro, Small and Medium Enterprises often abbreviated (MSMEs) is currently regarded as an effective ways to reducing poverty. From the statistics, MSMEs represent the largest number of business groups, where the number of MSMEs registered in 2013 was 57.89 million units, or approximately 97.9% of total business units and the number continues to grow each year.

SMEs are the largest group of economic actors in the Indonesian economy and proved to be a safety valve in the national economy during the crisis, as well as a dynamic factor of economic growth after the economic crisis. In addition, to being the greatest business sector contribution to national development, SMEs also create employment opportunities for a large enough domestic labor, thus greatly helping to reduce unemployment. The development trend shows that SMEs have a huge potential for non-oil exports. Based on BPS data in 2013, there were about 182,112.7 trillion in non-oil exports. The contribution of SMEs to GDP is very



significant where the contribution of small, and medium to gross domestic product increased from 57.84% to 60.34% of the total GDP in the last five years. In terms of investments existence of SMEs is quite dominant with achieving 341,341.6 trillion or about 56.15% (Central Bureau of Statistics, 2013).

Most of the population is poorly educated and live in small business activity in both traditional and modern sectors. However, the development effort that has been carried out is still not satisfactory result, because in reality the progress of SMEs is very small compared to the progress made by the great labor. This condition in tandem directly to what micro, small and medium enterprises has faced in the developing country include lack of access to finance and market, the low ability to acquire necessary technical and managerial skills, as well as access to technology (Stevenson & St-Onge, 2006 cited by Ogot, 2012). These obstacles are in tandem directly to the low of educational level, low-skilled work base, and also the regulatory constrain facing by the perpetrators of MSMEs.

By conducting the strategic management which is the strategy formulation then this MSMEs can be focused analyzed with a deep observation in it, in order to find the root of problem that hinder the businesses within the furniture industry to be develop because in conducting the business they are experiencing problems regarding to the management of its business the performance generated by the company is still less than what is expected because there are still certain people who run in double jobs, making it less focus on work and not the maximum workable results. That is why this kind of condition needs to upgrade which is regenerate the management system in order to overhaul and reformulate the strategy so the MSMEs can be able to survive and even gain more revenue from it, because if this business is not perceptive to recognize the condition that rapidly change, then it is difficult for the business engaged in furniture industry in this case, to produce products which complied with consumer tastes or demand of the market.

THEORETICAL REVIEW

In the process of conducting the research, strategic management subject was proposed in this study, the formulation strategies that has been conducted is including developing the vision and mission, identifying opportunities and external threats of the organization, determining the internal strengths and weaknesses to the organization, set the long-term goals, made a number of alternative strategies, and choose a strategy that will be implemented. Decisions are binding the organization in order to formulating strategy towards products, market, resources and technology for a long period of time (David, 2006).



Strategy formulation techniques were integrated into three stages of the decision-making framework. The tools presented in this framework were apply to all sizes and types of organizations and can help in identifying, evaluating and choosing the strategy (David, 2011).

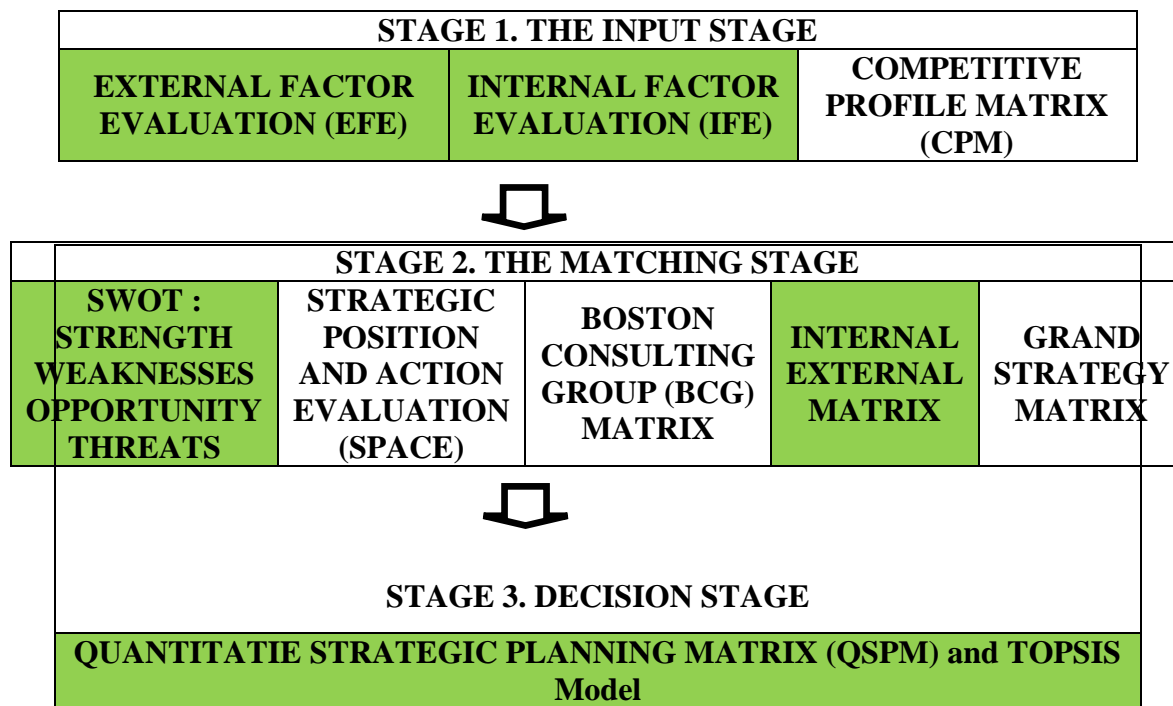


Figure 1. The third stage of the decision-making framework.

METHODOLOGY

The type of research in this study is the combination of descriptive qualitative and quantitative analysis method where according to Brymman cited by Sarwono (2011) the additional of quantitative method in this study has the purpose to assist the analyzing process, where the role of quantitative research is used to facilitate qualitative research.

The qualitative descriptive is used to knowing the internal factors (strengths and weaknesses) and external factors (opportunities and threats) of North Bolaang Mongondow’s Furniture Industry, meanwhile the quantitative analysis is used to calculate some of the matrices as the analytical tools in strategy formulation for North Bolaang Mongondow’s Furniture Industry such as IFE, EFE, IE, SWOT, QSPM and Fuzzy TOPSIS.

The research procedure in this study begins with the learning of some matrix that will be used in the research process i.e IFE, EFE, IE, SWOT, QSPM extended by Fuzzy TOPSIS Model as the decision support system. After that, the researcher will considering which Micro, Small Medium Enterprises (SMEs) is going to be analyze in terms of the suitability



and appropriateness of the business by the consideration of how long the business started, the number of workers employed, the organization structured, the amount of initial capital and many other factors.

After chosen the MSMEs that is going to analyze then the next step is setting up interviews with business owner, employees, stakeholders and continued with the distribution of questionnaires to determine the weight and rating of the IFE and EFE which previously evaluated from the internal and external environment. When the weighted score has been obtained from IFE and EFE, then the next step is determining the Internal-External by using the weighted score from IFE and EFE. Beside the weighted score, each external factor and internal factor evaluation of IFE and EFE can be used as well to formulating the strategy of SWOT.

Eventually, when all the strategy has already been analyzed and determined then the last step is formulating the best strategy of North Bolaang Mongondow's Furniture Industry by using QSPM and TOPSIS model as the decision support system model. The result of both QSPM and TOPSIS will be the best strategy that will be implemented by the MSMEs involved.

ANALYSIS & DISCUSSION

Input Stage

Table 1. IFE Matrix

External Factor	Weight	Rating	Weighted Score
Strengths			
1. Good quality of product	0.091	4	0.36
2. Owner's persevering & responsibility in a detailed production of supervision process	0.088	4	0.35
3. The ability to give the information to consumers sincerely	0.075	3.75	0.28
4. Have a strong brand image	0.073	3.75	0.27
5. The strategic business location	0.067	3.25	0.22
6. Employees perceives as family	0.041	3	0.12
Total Score of Strengths			1.61
Weaknesses			
7. Limited human resources	0.072	2	0.14
8. Low in the market research & development	0.066	1	0.07
9. Limited access to capital /market financing	0.083	3	0.25
10. Production technology and supporting business tools that need to be improved/renewed	0.075	2.5	0.19
11. Marketing inequality which is only focused in	0.077	3	0.23



some areas/ lack of marketing area			
12. Legality of raw material	0.064	1	0.06
13. Limited promotional media	0.073	2.5	0.18
14. Unorganized of business accounting (Cash In-Out)	0.055	1	0.06
Total Score of Weaknesses			1.18
	Total Weight		2.79

Source: Data Processed 2017

The IFE matrix strategy is an internal environmental analysis formulation. This matrix provides a summary and evaluation of the key strengths in the various functional midwives in a business unit. The IFE matrix also provides a basis for recognition and evaluation of relationships between these functional areas.

Based on the IFE table, it can be observed that the key strength sequences from the most influential to the least influential are as follows: (1) Good quality of product with a weight score of 0.091, (2) Owner's persevering & responsibility in a detailed production of supervision process by the difference of 0.003 or 0.088, (3) The ability to give the information to consumers sincerely 0.075, (4) Have a good strong brand image, 0.073, (5) The Strategic business location 0.067 and (6) Employees perceives as family 0.041. Meanwhile, for evaluation of weaknesses are (1) Limited access to capital / market Financing) 0.083, (2) Marketing inequality which is only focused in some areas/ lack of marketing area followed by 0.077, (3) Production technology and supporting business tools that are still need to be improved/renewed 0.075 are the most dominant point of the evaluation of the weaknesses, while other weaknesses are (4) limited human resources, (5) low in the market research & development, (6) Limited promotional media, (7) Legality of raw material and (8) Unorganized of business accounting (Cash In-Out).

Table 2. EFE Matrix

External Factors	Weight	Rating	Weighted Score
Opportunities			
1. Large domestic markets.	0.088	3	0.26
2. Rapid development of North Bolaang Mongondow	0.093	3.75	0.35
3. Structural change : The friction of economic sector from traditional economy to modern economy (Agriculture - Manufacture industry)	0.082	3.25	0.27
4. National government support through cross linked strategy (Upstream-Downstream Strategy)	0.061	3	0.18
5. Depletion of oil : government support on non oil and natural gas	0.056	2.75	0.16
6. The Increasing of middle class consumers	0.086	3.5	0.30



7. The enhancement of society's awareness towards information technology such as social media	0.062	3	0.19
8. Good relationship and high credibility with the supplier.	0.062	3.5	0.22
Total Score of Opportunities			1.93
Threats			
9. Inadequate of infrastructure in North Bolaang Mongondow	0.073	3.5	0.26
10. The emergence of more innovative common business, supported by renewal technology & extensive business capital.	0.080	3	0.24
11. The Increasing of substitute product	0.087	3.75	0.33
12. The Development of global business in the era of free trade	0.041	1.25	0.05
13. Customer are more demanding	0.067	3.5	0.23
14. Unavailability of supporting business in North Bolaang Mongondow	0.060	3.25	0.19
Total Score of Threats			1.30
Total Weight			3.23

Source: Data Processed 2017

Based on the results of the analysis of the relative weight for each external factors assessed from the most influential to less influential are as follows. Opportunities: (1) Rapid development of North Bolaang Mongondow 0.093, (2) Large domestic markets 0.088, (3) The Increasing of middle class consumers 0.086, (4) Structural Change : The friction of economic sector from traditional economy to modern economy (Agriculture - Manufactur industry) 0.082, (5) Good relationship and high credibility with the supplier. 0.062, (6) the enhancement of society's awareness towards information technology such as social media 0.062, (7) National government support through cross-linked strategy (Upstream-Downstream Strategy) 0.061, (8) Depletion of oil: government support on non oil and natural gas 0.056.

As for the threats, (1) The Increasing of substitute product becomes the highest threat factor for North Bolaang Mongondow's Furniture Industry with the weighted result of 0.087 further with the difference that is not too far, ie (2) The emergence of more innovative common business, supported by renewal technology & extensive business capital 0.080, (3) inadequate infrastructure of North Bolaang Mongondow 0.073, (4) Customer are more demanding 0.067, and (6) unavailability of supporting business in North Bolaang Mongondow 0.060, the reason for the intense competition of similar business enterprises is caused by the use of tools and production processes that are can be defeated by the common business that has a renewed technology of production but this is not so influential for seizing



the market due to the consumer loyalty which is high against the product quality and owner's capability in informing every production process that sincere and consistent that makes the business has a very strong brand image among the society so that the competition effort among the common business can be minimized. Furthermore, (7) the development of global business in the era of free trade became the last threat with the lowest weight of 0.041 due to competition that has not been so influential on the business development.

Matching Stage

Internal-External Matrix Analysis

IE matrix is based on two key dimensions ie total IFE values weighted on the X axis and total EFE values weighted on Y axis. Based on IFE matrix analysis results obtained a score of 2.67 and EFE analysis obtained score of 3.23. The combined value puts the company in the first awareness of the strategy of growing and developing, so the appropriate strategy to do is **backward, forward and horizontal integration, market penetration, market development, & product development.**

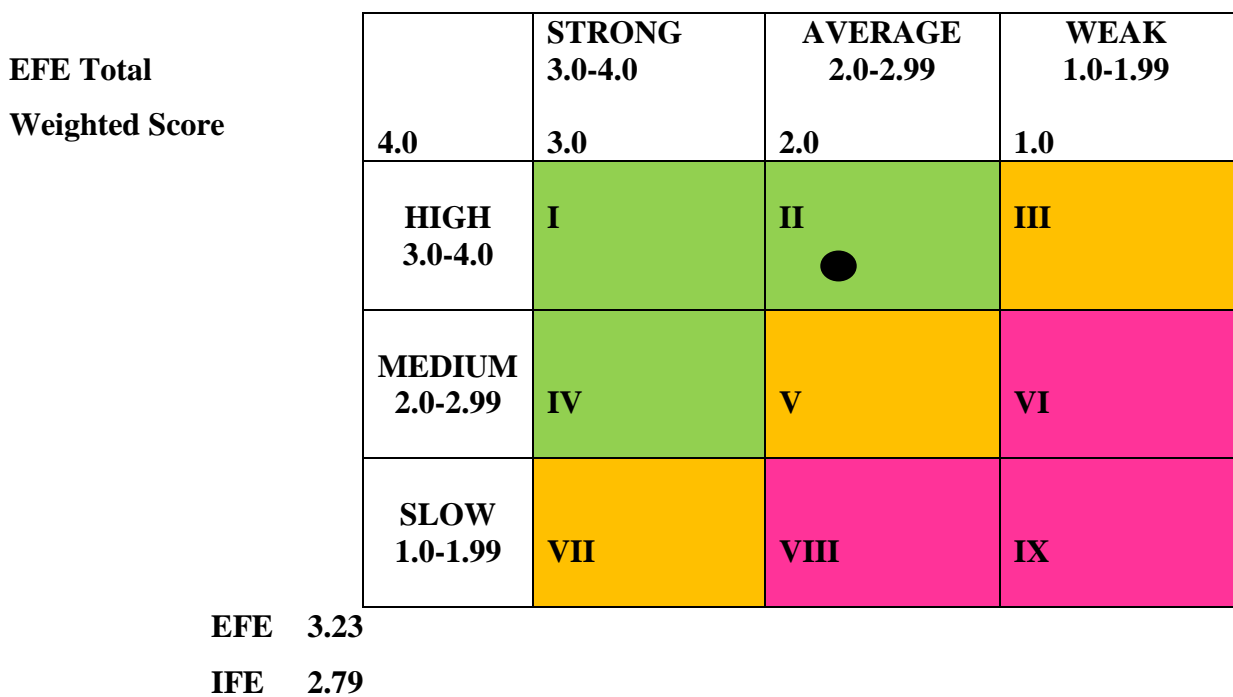


Figure 2. Internal-External Matrix



SWOT analysis

SWOT matrix is the concrete steps that should be done by North Bolaang Mongondow's Furniture Business based on the development of IE matrix. Various alternative strategies can be formulated based on the SWOT matrix analysis model. The main strategies that can be suggested there are four kinds, namely: SO strategy, ST, WO, and WT. This analysis uses the data obtained from the above EFE and IFE matrixes. The results of the analysis can be seen in table 4.6 SWOT analysis. The advantage of using this model is that it is easy to formulate a strategy based on a combination of external and internal factors.

	<p>Strengths :</p> <ol style="list-style-type: none"> 1. Good quality of product 2. Owner's persevering & responsibility in a detailed production of supervision process 3. The ability to give the information to consumers sincerely 4. Have a strong brand image 5. The strategic business location 6. Employees perceives as family 	<p>Weaknesses :</p> <ol style="list-style-type: none"> 1. Limited human resources 2. Low in market research & development 3. Limited access to capital / market financing 4. Production technology and supporting business tools that are still need to be improved/renewed 5. Marketing inequality which is only focused in some areas/ lack of marketing area 6. Legality of raw material 7. Limited promotional media 8. Unorganized of business accounting (Cash In-Out).
<p>Opportunities :</p> <ol style="list-style-type: none"> 1. Large domestic markets 2. Rapid development of North Bolaang Mongondow 3. Structural Change : The friction of economic sector from traditional economy to modern economy (Agriculture - Manufacture industry) 	<ol style="list-style-type: none"> 1. Maintain & increase the quality of product as well as the service to the customer.(S1,S2,S3,O1,O2, O8) 2. Strengthening relationships with the stakeholders (S3, S4, O3,O4,O6,O8) 	<ol style="list-style-type: none"> 1. Increasing Human Resources through training conducted by the local government. (W1,W2,O1,O2) 2. Strengthening capital through cooperation with local government. (W2,W3,O1,O4,O5) 3. Market Development (O1,O2,O6, W5) 4. Improvement and renewal of production



<ol style="list-style-type: none"> 4. National government support through cross linked strategy (Upstream-Downstream Strategy) 5. Depletion of oil : government support on non oil and natural gas 6. The Increasing of middle class consumers 7. The enhancement of society's awareness towards information technology such as social media 8. Good relationship and high credibility with the supplier. 		<p>technology. (W2,W4,S1-S4)</p> <ol style="list-style-type: none"> 5. Utilization of social media as a promotion tool to reach a wider market.(W7,O6,O7)
<p>Threats:</p> <ol style="list-style-type: none"> 1. Inadequate of infrastructure in North Bolaang Mongondow 2. The emergence of more innovative common business, supported by renewal technology & extensive business capital 3. The Increasing of substitute product 4. The Development of global business in the era of free trade 5. Customers are more demanding 6. Unavailability of supporting business in North Bolaang Mongondow 	<p>Diversify products with more diverse designs and motifs. (S1,S2,S3,T2T3,T4,T5,)</p>	<ol style="list-style-type: none"> 1. Establish a market pricing strategy to deal with competition. (T2,T3,T5,W4,W5) 2. Improve payment and bookkeeping system.(W8,T2,T5,)

Source: Data Processed 2017

SWOT Diagram Analysis

Total weighted score of strengths = 1.61

Total weighted score of weaknesses = 1.18



Total weighted score of opportunities = 1.93

Total weighted score of threat = 1.30

Coordinate of internal analysis

$$(1.61 - 1.18) : 2 = 0.22$$

Coordinate of external analysis

$$(1.93 - 1.30) : 2 = 0.32$$

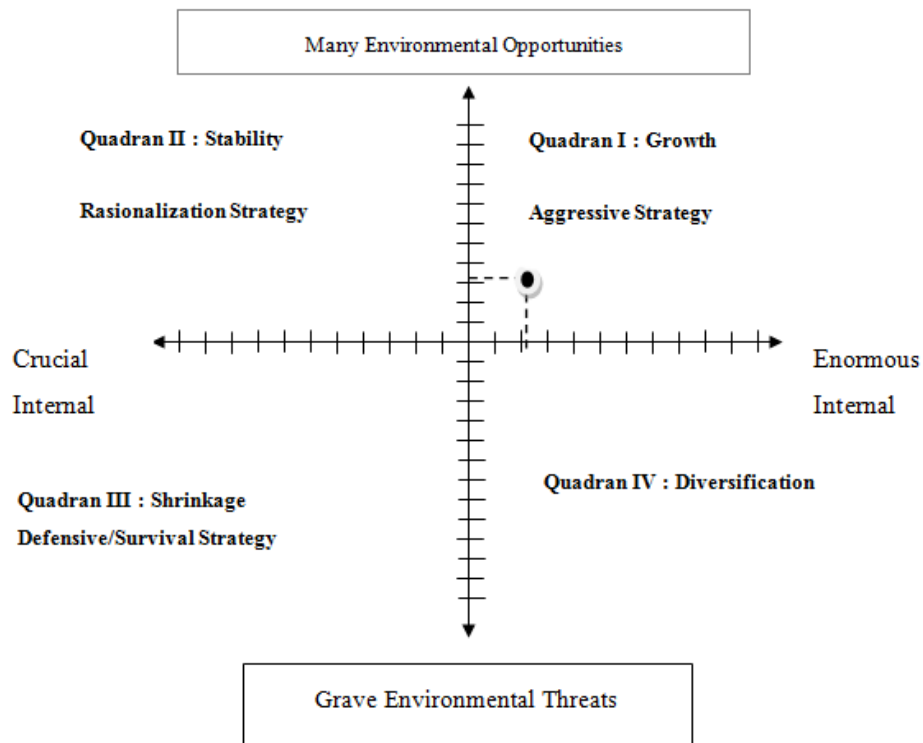


Figure 3. SWOT Diagram

Source: Data Processed 2017

Similar to the IE matrix, the SWOT matrix is based on two key dimensions: the total value of internal analysis weighted on the X-axis and the total IFE value weighted on the Y axis. Based on the internal analysis results from SWOT diagram was obtained a score of 0.22 while for the external analysis obtained a score of 0.32. The combined value puts the company in the first awareness of the strategy of growing and developing, so the appropriate strategy to do is “Backward, Forward and Horizontal Integration, Market Penetration, Market Development, & Product Development and Concentrated Diversification.”



Decision Stage

QSPM

Table 4. QSPM

Key Factors	Weight	STRATEGIC ALTERNATIVES					
		Market Development		Market penetration		Product Development	
		AS	TAS	AS	TAS	AS	TAS
Strengths							
1. Good quality of product	0.091	4	0.364	2	0.182	3	0.273
2. Owner's persevering & responsibility in a detailed production of supervision process	0.088	3	0.264	1	0.088	2	0.176
3. The ability to give the information to consumers sincerely	0.075	4	0.3	2	0.15	3	0.225
4. Have a strong brand image	0.073	4	0.292	3	0.219	2	0.146
5. The strategic business location	0.067	3	0.201	4	0.268	2	0.134
6. Employees perceives as family	0.041	-	-	-	-	-	-
Weaknesses							
7. Limited human resources	0.072	2	0.144	3	0.216	1	0.072
8. Low in the market research & development	0.066	2	0.132	1	0.066	3	0.198
9. Limited access to capital /market financing	0.083	2	0.166	3	0.249	1	0.083
10. Production technology and supporting business tools that need to be improved/renewed	0.075	-	-	-	-	-	-
11. Marketing inequality which is only focused in some areas/ lack of marketing area	0.077	4	0.308	2	0.154	3	0.231
12. Legality of raw material	0.064	-	-	-	-	-	-
13. Limited promotional media	0.073	-	-	-	-	-	-
14. Unorganized of business accounting (Cash In-Out)	0.055	-	-	-	-	-	-
1							
Opportunities							
1. Large domestic markets.	0.088	3	0.264	1	0.088	2	0.176
2. Rapid development of North Bolaang Mongondow	0.093	4	0.374	2	0.187	3	0.280
3. Structural change : The friction of economic sector from traditional economy to modern economy (Agriculture - Manufacture industry)	0.082	-	-	-	-	-	-



4. National government support through cross linked strategy (Upstream-Downstream Strategy)	0.061	-	-	-	-	-	-
5. Depletion of oil : government support on non oil and natural gas	0.056	-	-	-	-	-	-
6. The Increasing of middle class consumers	0.086	3	0.258	2	0.172	4	0.344
7. The enhancement of society's awareness towards information technology such as social media	0.062	4	0.249	3	0.187	1	0.062
8. Good relationship and high credibility with the supplier.	0.062	-	-	-	-	-	-
Thretas							
9. Inadequate of infrastructure in North Bolaang Mongondow	0.073	-	-	-	-	-	-
10. The emergence of more innovative common business, supported by renewal technology & extensive business capital.	0.080	2	0.160	3	0.240	4	0.320
11. The Increasing of substitute product	0.087	1	0.087	3	0.262	4	0.349
12. The Development of global business in the era of free trade	0.041	-	-	-	-	-	-
13. Customer are more demanding	0.067	2	0.134	3	0.201	4	0.268
14. Unavailability of supporting business in North Bolaang Mongondow	0.060	-	-	-	-	-	-
Total	1		3.697		2.929		3.338

Source : Data Processed 2017

Based on the QSPM matrix above, by the amount of total score is 3.697 market development is the best alternatives strategy, that need to be adopted by North Bolaang Mongondow's Furniture Industry. This strategy would be suggested for introducing the present products into new geographic areas. This alternatives strategy are followed by the condition of unsaturated market which is North Bolaang Mongondow's Furniture Industry is consistent in the product quality by the strong brand image that has been preserved by North Bolaang Mongondow's Furniture Industry for its sustainability of business. The second position of alternatives strategy is product development by the total score of 3.338, where in adopting this business North Bolaang Mongondow's Furniture Industry should enhance the sales of furniture product by improving or modifying present products so customer can easily attracted by the new design, color, or any enhancement in product attribute with innovation for the furniture that different from the usual product. The last alternatives strategy is market penetration with the total score of 2.929 this strategy has the lowest score among others



because North Bolaang Mongondow's Furniture Industry already have strong brand image in its local area of marketing which indirectly states that it is not hard for the business involved in pursuing customer awareness and loyalty in its area of marketing (Boroko, Bolangitang, Iyok, Tuntung and Ollot).

Fuzzy TOPSIS Model

Application of a fuzzy multi-criteria decision making method is proposed in this research with the goal of improving the output of conventional QSPM by allowing the experts to employ linguistic terms (qualitative data) in its judgments. Namely, a multi-criteria decision making index via the technique for Order Preference by Similarity to Ideal Solution (TOPSIS) is finding the sum total attractive scores of strategies. As a case study, the proposed method has been applied for strategy prioritization in North Bolaang Mongondow's Furniture Industry. The results have been verified with expert knowledge and showed an improvement compared to the non-fuzzy QSPM (conventional QSPM).

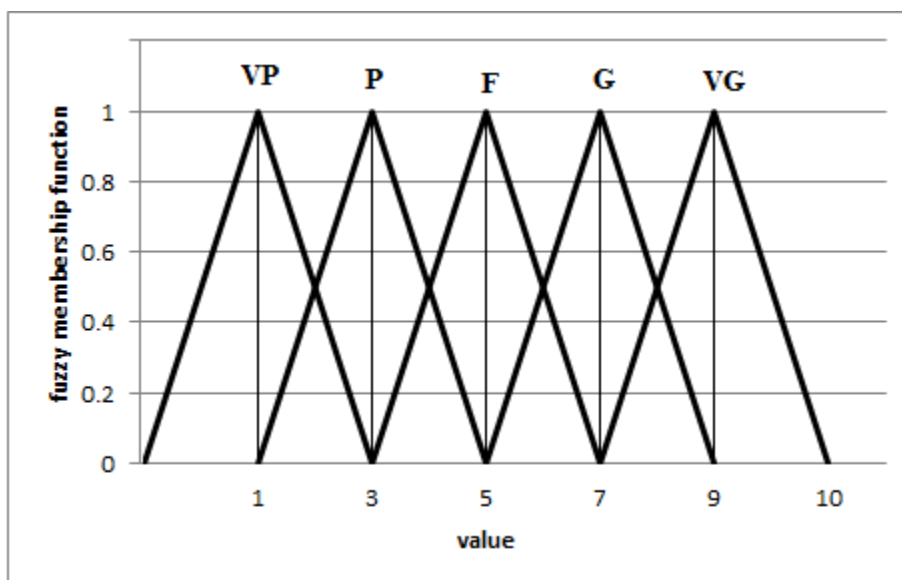


Figure 0 Linguistic variables of fuzzy TOPSIS

According to the linguistic fuzzy above then the membership function for each variable is as follows:

$$\mu_{VP} = \begin{cases} 0; & x \leq 0 \text{ or } x \geq 3 \\ \frac{x-0}{1-0} & 0 \leq x \leq 1 \\ \frac{1-x}{3-1} & 1 \leq x \leq 3 \end{cases} \dots\dots\dots (1)$$

$$\mu_P = \begin{cases} 0; & x \leq 1 \text{ or } x \geq 5 \\ \frac{x-1}{3-1} & 1 \leq x \leq 3 \\ \frac{3-x}{5-3} & 3 \leq x \leq 5 \end{cases} \dots\dots\dots (2)$$



$$\mu_F = \begin{cases} 0; & x \leq 3 \text{ or } x \geq 7 \\ \frac{x-3}{5-3} & 3 \leq x \leq 5 \\ \frac{5-x}{7-5} & 5 \leq x \leq 7 \end{cases} \dots\dots\dots (3)$$

$$\mu_G = \begin{cases} 0; & x \leq 5 \text{ or } x \geq 9 \\ \frac{x-5}{7-5} & 5 \leq x \leq 7 \\ \frac{7-x}{9-7} & 7 \leq x \leq 9 \end{cases} \dots\dots\dots (4)$$

$$\mu_{VG} = \begin{cases} 0; & x \leq 7 \text{ or } x \geq 10 \\ \frac{x-7}{9-7} & 7 \leq x \leq 9 \\ \frac{9-x}{10-9} & 9 \leq x \leq 10 \end{cases} \dots\dots\dots (5)$$

Table 5. Fuzzy Linguistic Variable

Categories		Fuzzy
Very Poor	VP	0,1,3
Poor	P	1,3,5
Fair	F	3,5,7
Good	G	5,7,9
Very Good	VG	7,9,10

Source : Data Processed 2017

In the Fuzzy TOPSIS procedure, a decision matrix of characteristic values given by the previous equation is subsequently matched to be converted to fuzzy numbers. The comparison matrix was obtained from the dissemination of the TOPSIS judgment questionnaire that has been spread to 4 samples consist of the internal parties who knows exactly the condition within the company in this research.

Based on the calculation by using Fuzzy TOPSIS analytical tool, the preference value as the final result is as follow:

Table 6. Fuzzy TOPSIS Preference Value

	D+	D-	PV	Rank
Strategy 1	0.00187	0.00483	0.72124	1
Strategy 2	0.00330	0.00388	0.53987	2
Strategy 3	0.00461	0.00165	0.26312	3

Source : Data Processed 2017



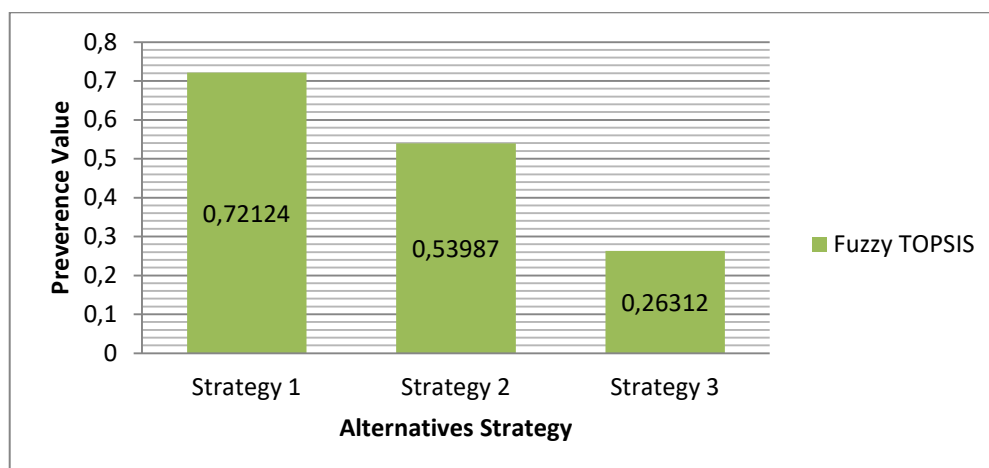


Figure 5. Rank of Alternative Strategy

According to the result of fuzzy TOPSIS, strategy 1 which is the market development is still dominated among other alternatives just like the result of QSPM, the changes has been occurred to another alternatives strategies especially strategy 3 (Product development) and strategy 2 (Market Penetration). In fuzzy TOPSIS market penetration is on the second preferred alternative for the sustainability of North Bolaang Mongondow’s Furniture Industry, while product development is on the last preferred alternative strategy that need to be executed by North Bolaang Mongondow’s Furniture Industry.

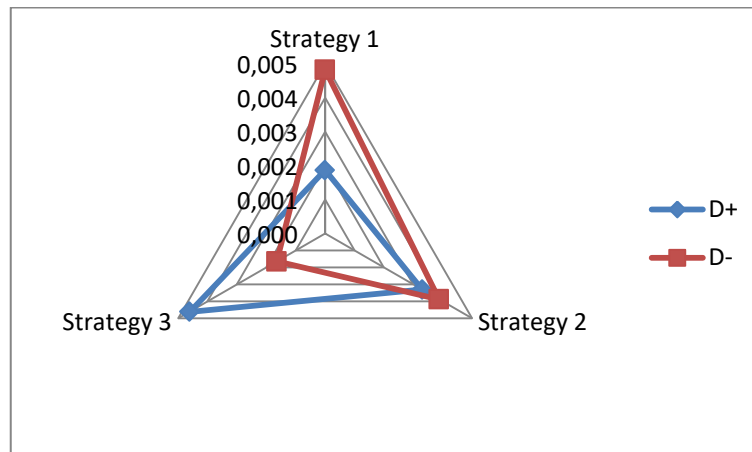


Figure 6. Positive and negative ideal solution

This result is slightly different compared to the result of conventional QSPM, because in Fuzzy TOPSIS the final result is calculated based on the positive and negative solution distance as the dissemination of numeric fuzzy. By this quantitative analytical tool, then the preference value has been calculated through every formula in every steps of the TOPSIS method. According to figure 4.6, strategy 1 (market development) is the ideal solution for North Bolaang Mongondow’s Furniture Industry with preference value between D+ and D- is 0.72124 where D+ has 0.00187 of positive ideal solution and D- has 0.00483 of the negative



ideal solution which is automatically stated based on those calculation that strategy 1 (market development) has the relative closeness of a particular alternative to the ideal solution or in the other hand has the shortest distance among the other strategies.

CONCLUSION

Referring to the discussion on the previous section of this research, there are several points that can be drawn as a conclusion:

- a. The result of alternatives strategy as it was extracted from the internal and external factors using SWOT and IE show that North Bolaang Mongondow's Furniture Industry is in *aggressive position* that automatically requires it to conduct *the intensive strategies* which are *market development, market penetration and product development*.
- b. The alternatives strategy that has been confirmed in analytical tools (SWOT and Internal-External) later been calculated in QSPM, the result shows that *market development* become the top preferred priority among 2 other strategies with the amount of weight is 3.697, followed by *product development* (3,338) and *market penetration* as the last preferred strategy (2.929).
- c. Furthermore, considering the limitation of QSPM that it can only be as good as the provided information and the analysis method up on which the strategy rankings are based, then the additional of Fuzzy TOPSIS is proposed to assist the conventional QSPM. In Fuzzy TOPSIS, the result is slightly different compared to the result of conventional QSPM, because in Fuzzy TOPSIS the final result is calculated based on the positive and negative solution distance as the dissemination of numeric fuzzy. By this mathematical analytical tool, then the preference value has been calculated through every formula in every step of the TOPSIS method. Strategy 1 (market development) still dominated as the top preferred alternative strategy as the ideal solution for North Bolaang Mongondow's Furniture Industry as it was obtained from QSPM, with its preference value between D+ and D- is 0.72124 where D+ has 0.00187 of positive ideal solution and D- has 0.00483 of the negative ideal solution or has the most relative closeness of a particular alternative to the ideal solution among the other strategies. What makes it different is the result of strategy 2 (Market Penetration) and 3 (Product Development) has been changed compared to QSPM. In Fuzzy TOPSIS Market penetration has the second highest preference value of 0.53987 after market development by the amount of D+ is 0.003303 and D- is 0.0038754 or has the relative closeness to the ideal solution rather than product development that only has 0.26312 preference value to the ideal solution with the amount of D+ is 0.004607 and D- is 0.001645.



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PROGRAM OF PT TIRTA INVESTAMA (DANONE AQUA) AIRMADIDI ADDRESSING MEA BY EVALUATING THE WELFARE BY USING THE IMPORTANCE AND PERFORMANCE ANALYSIS

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ABSTRACT

Aqua is a brand of packaged water in Indonesia that is produced by PT Aqua Golden Mississippi Tbk since 1973. It is a very well-known brand of packaged water and has become the generic brand of packaged water in Indonesia. The objective of this research is to analyze the importance and performance of Employee Welfare Program in PT Tirta Investama (Danone AQUA) Airmadidi. Based on the data analysis this research found that Employee welfare programs that have high importance and low performance or labeled as “*concentrate here*” are National Security for the workforce (JAMSOSTEK)/BPJS membership and Economic Enterprise, “*keep up the good work*” are Outside Workplace Accident Insurance, Life Insurance, Place of Worship and Recreation and employee welfare program that have low importance and low performance or labeled as “*low priority*” is Sport & Art. Another findings is there is no employee welfare program that have high performance but low importance or labeled as “*possible overkill*”.

Keywords: Employee Welfare, Importance Performance Analysis

INTRODUCTION

Water is an essential part of life on earth, be it for plants, animals, and humans. The human body itself consists of 70% water, and although a human being can survive a month or more without food, a week without water can be fatal. Thus, it can be concluded that the human body requires water to function and stay healthy. However, it is rather difficult for people to find clean water these days. Since everyone wants to be healthy, they tend to look for a guaranteed healthier lifestyle such as consuming packaged water. The rapid population growth and the scarcity of clean water increase the potential of packaged water business in Indonesia.

To address the ASEAN Economic Community, Indonesia has taken various anticipatory steps. One of them is by preparing professional staffs and also improving the competence of employees who have worked through one institution called Indonesian Water Profession Certification Institution (LSP-AMI). Indonesia however must compete with ASEAN countries in the face of the AEC. Aqua without exception must improve the ability of him that is managed more professionally to compete. In this regard, it is imperative that strong support from the government in its development and tariff increases without involving political interests.



Aqua's awards and achievements are the empiric evidence of the magnificent company performance. To come to this point, a company should be able to manage all the factors of production, which includes natural resources, human resources, capital, raw materials, manufacturer equipment, and technology. These factors are very important because they support the company performance. Furthermore, a company should pay more attention to the human resources factor, because this factor holds the biggest role in company performance, in this case, the employees.

Company performance is highly determined by the employee performance which is affected by employee welfare program that is provided by the company. In order to maintain the company's good performance, the company should always evaluate the welfare programs that is specifically provided for the employees. Furthermore, PT Tirta Investama (Danone AQUA) Airmadidi must keep on watching and evaluating their programs to make sure its effectivity in making the employee perform well according to the company's expectations. For that reason, the author interested in doing a research with titled "*Evaluating the Welfare Program of PT Tirta Investama (Danone AQUA) Airmadidi by Using the Importance and Performance Analysis*"

Research Objective

The objective of this research is analyze the importance and performance of Employee Welfare Program in PT Tirta Investama (Danone AQUA) Airmadidi.

THEORETICAL FRAMEWORK

Human Resource Management

Human resource management (HRM) is defined as a strategic and coherent approach to the management of an organization's most valued assets: the people working there who individually and collectively contribute to the achievement of its objectives (Armstrong, 2006). Meanwhile, Storey (1989) believes that HRM can be regarded as a 'set of interrelated policies with an ideological and philosophical underpinning'. He suggests four aspects that constitute the *meaningful* version of HRM: particular constellation of beliefs and assumptions, strategic thrust informing decisions about people management, the central involvement of line managers, and reliance upon a set of 'levers' to shape the employment relationship.

Employee Welfare Program



Employee welfare program is a program that provide by the company to support its employees apart from the salary and wages. It is a program that provide to make the employee feel comfort working with company. Welfare is comfortable living and working conditions'. Employee welfare means the efforts of company to make life worth living for workman (Punekar, 1999).

Employee Performance

Armstrong (2006) defined employees as the organization's key resource and the success or failure of organization center on the ability of the employees to attract, retain and reward appropriately talented and competent employees. According to Bambang (2005) performance is comparison about the result achieved by employees with a working standards. Hameed and Waheed (2011) states that employee performance will ultimately affect the organizational effectiveness. It can be concluded that employee performance is the output result of how the employee behave in an organization.

RESEARCH METHODOLOGY

This research conducted at PT Tirta Investama (Danone AQUA) Airmadidi during May 2017. Primary data is the data obtained directly from the original source, specifically the primary data collected by researchers to answer the research questions. The primary data of this study is acquired from the results of questionnaires. The questionnaires are distributed to respondents so they can respond directly to the questionnaires. There are two sections in the questionnaires that should be filled in by respondents. The first section asked about respondents identities and the second section asked about things that related with the variables. Secondary data is collected for some purpose other than the problem at hand. The data is taken from company data, books, journals, articles, and relevant literatures from library and internet. These secondary data is used in the background, literature review research method, and discussions.

Population and Sample

Population is defined as all members of a defined group that possess some common characteristic defined by the sampling criteria established by the researcher. The population in this research is all employees who work for PT Tirta Investama (Danone AQUA) Airmadidi which is a total of 466 employees.

This research will adopt a simple random sampling method. Simple random sampling is a basic sampling technique where researchers select a group of subjects (a sample) to understand the larger group (a population). Each individual is chosen entirely by



chance and each member of the population has an equal chance of being included in the sample. Every possible sample of a given size has the same chance of selection (Easton and McColl, 1997).

From the total population of employee known as 466 employees, Slovincs formula are able to use to determine the sample.

$$\begin{aligned} n &= N / (1 + N e^2) \\ &= 466 / (1 + 466 * 0.05^2) \\ &= 215.242 \Rightarrow \text{rounded to 215 employees} \end{aligned}$$

Where n = sample
 N = total population
 e = margin error tolerated (1%)

To determine the respondent simple random sample has been used and the steps are as follows:

1. Make a list of the names of all employee with the totals of 466 employee.
2. Numbering the paper that have been cut into pieces according to the total of the employees.
3. Put the paper pieces on a jar and randomly taking the sample.

So, the sample for this research are 215 employees who have experienced the welfare program and randomly selected at PT Tirta Investama (Danone AQUA) Airmadidi and also are willing to participate.

Operational Definition and Measurement of Research Variable

Definition of Research Variable

This stage will give the general explanation about the variable and the indicators used in this research.

Table 1. Definition of Research Variable

Variable	Definition	Indicators
Employee Welfare Program	The efforts of PT Tirta Investama (Danone AQUA) to make life worth living for workman.	1. National Security for the workforce (JAMSOSTEK) / BPJS membership 2. Outside Workplace Accident Insurance 3. Life Insurance 4. Place of Worship 5. Economic Enterprise 6. Sport & Art 7. Recreation

Source: Data Processed, 2017

Importance and Performance Analysis



Importance and performance data are plotted on a two dimensional grid with importance on the y-axis and performance on the x-axis. The data are then mapped into four quadrants (Bacon, 2003' Martilla & James, 1977) as depicted figure.

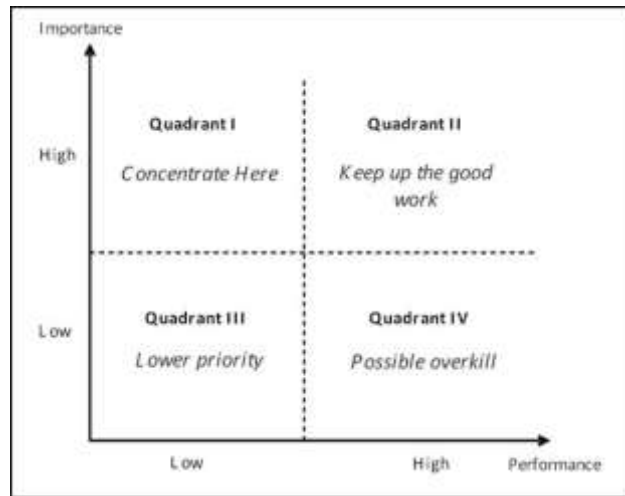


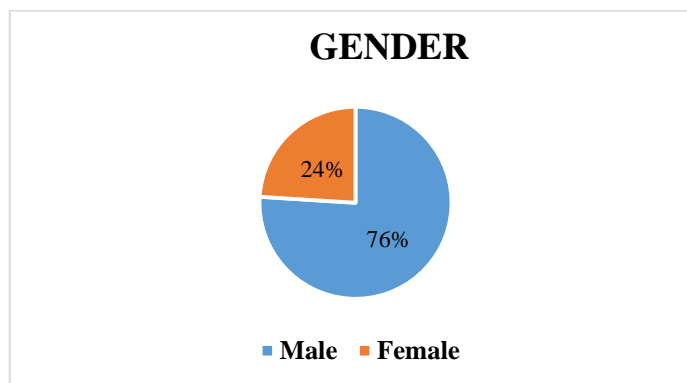
Figure 1. The Original IPA Framework.

Source: Martilla, J. and James J. (1977)

RESULT AND DISCUSSION

Data of Respondents

Figure 2. Classification of Respondent Based on Gender



Source: Data processed, 2017

Classification of Respondents Based on Gender (Figure 2) are divided into two characteristic which is male and female respondent. This figure shows that 76% of the respondents are male and 24% are female.



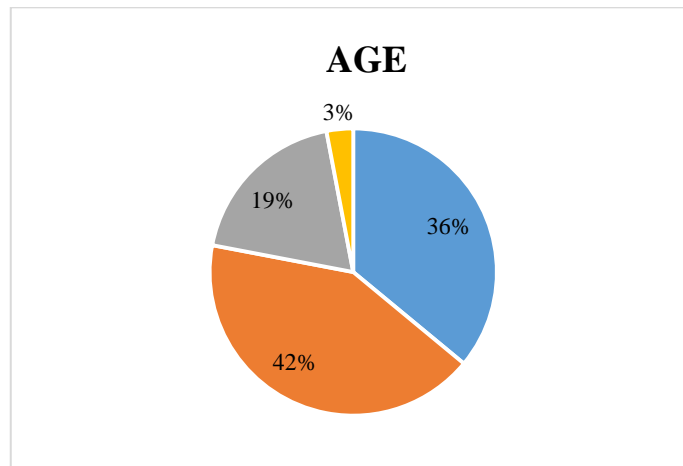


Figure 3. Classification of Respondent Based on Age

Source: Data processed, 2017

Classification of Respondent Based on Age (Figure 5.2) are divided into four parts. The highest percentage are employee between 31-40 years old as 42% of the respondents, followed by employee between 21-30 years old as 36% of the respondents, and then followed by employee between 41-50 years old as 19% of the respondents, and the rest are employee more than 51 years old as 3% of respondents.

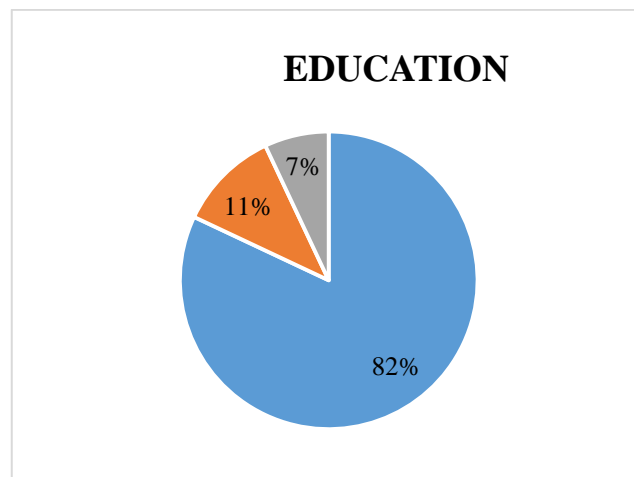


Figure 4. Classification of Respondents Based on Education

Source: Data processed, 2017

Based on figure 4, most of the respondents are high school graduates as 82% of the respondents, 11% of respondents are diploma and the remaining 7% are from bachelor degree.



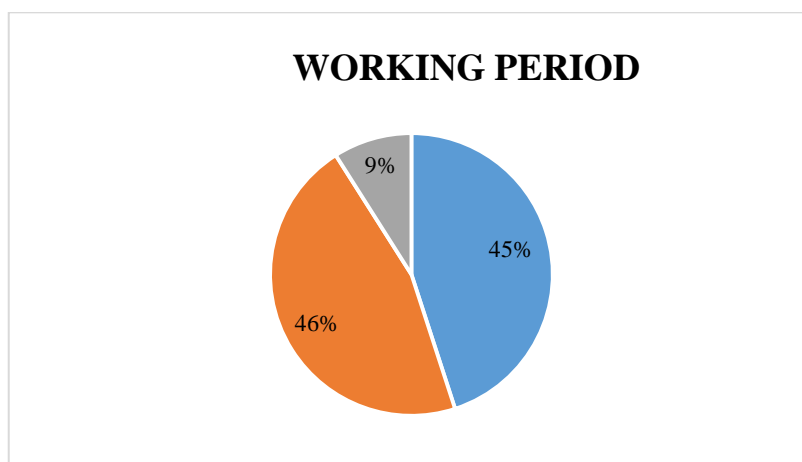


Figure 5. Classification of Respondent Based on Working Period

Source: Data processed, 2017

Based on figure 5, the majority of respondents are those who have been working for less than 10 years and is followed by those who have been working for about 11 to 20 years. From the chart it is obvious that 46% of the respondents have been working for about 11 to 20 years and 45% for the respondents have been working for around 10 years. The remaining 9% of the respondents have been working more than 21 years.

Validity Test and Reliability Test

Based on the data analysis, the instruments of this research are valid and reliable

Importance and Performance Analysis of Employee Welfare

Problem of this research will be answered in this chapter's result analysis. These are seven indicators of employee welfare on measuring the level of importance and performance, which are: (1) National Security for the workforce (JAMSOSTEK)/BPJS membership; (2) Outside workplace accident insurance; (3) Life insurance; (4) Place of worship; (5) Economic enterprise; (6) Sport & Art; (7) Recreation.

Table 2. Importance and Performance Analysis

Employee Welfare Indicators	Importance (Y)	Performance (X)	Quadrant
National Security for the workforce (JAMSOSTEK)/BPJS membership	4.56	4.05	I
Outside Workplace Accident Insurance	4.65	4.12	II
Life Insurance	4.62	4.15	II
Place of Worship	4.705	4.23	II
Economic Enterprise	4.03	3.78	I



Sport & Art	4.33	3.435	III
Recreation	4.64	4.01	II
<i>Average Value</i>	4.54	3.96	

Source: Data Processed, 2017

Table 2 shows the result of data analysis that are collected from respondents. Importance (Y) shows average importance analysis according to likert scale of employee welfare, Place of Worship is the highest mean of Importance ($y = 4.705$), while Economic enterprise are the lowest mean of Importance ($y = 4.03$). Performance (X) shows average Performance analysis in likert scale of employee welfare, place of worship is the highest mean of Performance ($x = 4.23$), while sport & art is the lowest mean of Performance ($x = 3.435$). The average value of importance is 4.54 and the average value of performance is 3.96.

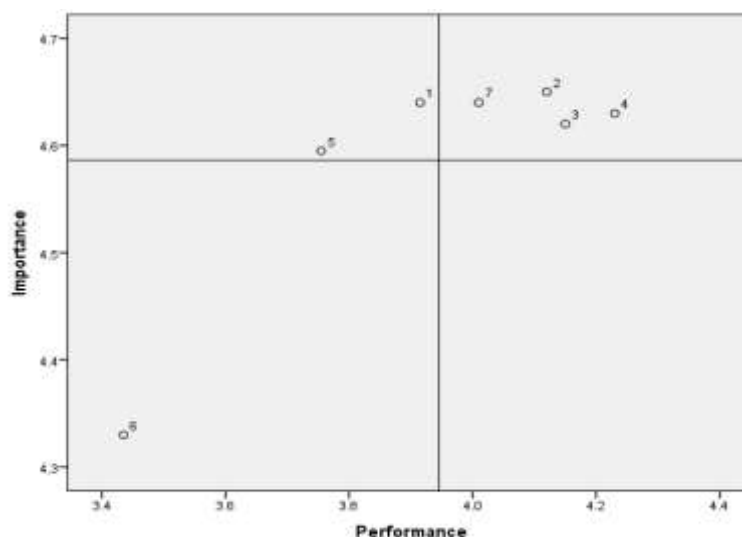


Figure 6. Data Plotting of Employee Welfare in Four Quadrants

Source: Data Processed, 2017 – IBM SPSS 22

Description:

- 1 = National Security (JAMSOSTEK)/BPJS
- 2 = Outside Workplace Accident Insurance
- 3 = Life Insurance
- 4 = Place of Worship
- 5 = Economic Enterprise
- 6 = Sport & Art
- 7 = Recreation

Figure 6 shows that National Security (JAMSOSTEK)/BPJS and Economic Enterprise are located in quadrant I. Quadrant I is labelled as “concentrate here” which means high importance but low performance. So, National Security (JAMSOSTEK)/BPJS and economic enterprise are very important to the employees but the performance is low. Since any object



that is positioned in quadrant I is considered important by the employee, then the company should be concerned about its performance.

Quadrant II is labelled as “*keep up the good work*” which means high importance and high performance. Outside workplace accident insurance, life insurance, place of worship and recreation are located in this quadrant. It means that the importance of these indicator is high to the employees and the performance of each indicator that is provided by the company is also high.

Sport & Art program is located in Quadrant III. This quadrant labelled as “*low priority*” which means low importance and low performance. It means that both the level of importance of the indicator to the employees and the performance according to the respondents are relatively low.

Last one is Quadrant IV, which is labelled as “*possible overkill*” which means low importance and high performance. This quadrant is where the importance of something is not really high to the employees but the performance is high. None of the research indicator is located in this quadrant.

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the importance and performance analysis result of seven programs of employee welfare, there are several things that can be concluded. The conclusions drawn from this research are as follows:

1. Employee welfare programs that have high importance and low performance or labeled as “*concentrate here*” are National Security for the workforce (JAMSOSTEK)/BPJS membership and Economic Enterprise.
2. Employee welfare programs that have high importance and high performance or labelled as “*keep up the good work*” are Outside Workplace Accident Insurance, Life Insurance, Place of Worship and Recreation.
3. Employee welfare program that have low importance and low performance or labelled as “*low priority*” is Sport & Art.
4. There is no employee welfare program that have high performance but low importance or labelled as “*possible overkill*”.

Recommendation

These recommendations are proposed by the researcher based on the results and discussion from the research. The primary aim of this recommendation is to improve the



performance of Employee Welfare Programs in PT Tirta Investama (Danone AQUA) Airmadidi. The recommendation have been made as listed below:

1. National Security for the workforce (JAMSOSTEK)/BPJS membership and Economic Enterprise have high importance but running low on performance. Thus, PT Tirta Investama (Danone AQUA) Airmadidi should provide regularly socialization for National Security for the workforce (JAMSOSTEK)/BPJS membership at least twice a year to explain about how to claim it when it is needed. And if possible, PT Tirta Investama Management is advised to bring the people from National Security for the workforce (JAMSOSTEK)/BPJS membership to present a comprehensive explanation to the employees about the necessary informations related to the program. For the Economic Enterprise, PT Tirta Investama Airmadidi can increase is performance through monitoring the goods' availability, maintaining the price of each goods so it would be affordable to employees and, if possible, upgrading the items and building of the economic enterprise.
2. Outside Workplace Accident Insurance, Life Insurance, Place of Worship and Recreation have high importance and also high performance. Therefore, PT Tirta Investama Management should keep maintaining these program to hold its performance because it is considered as the most important program to the employee and the performance is already at the satisfactory level. It should be maintained and strengthened to further improve on the quality of the welfare programs at PT Tirta Investama (Danone AQUA) Airmadidi.
3. Sport & Art have a low importance and low performance. The importance might be low for some employees because that is not their hobby and the performance might be low for some employees because the kind of sport & art again are not suitable to their hobby. So, it will be good for PT Tirta Investama (Danone AQUA) Airmadidi to provide more variations of sport & art, such as badminton, rather than just football.
4. Therefore, PT Tirta Investama (Danone AQUA) Airmadidi needs to conduct a further internal research, in terms of following up the result of this research, in order to increase or maintain the performance of each employee welfare program that have a high impact to the employees performance which results in employee contribution in achieving the company goals. The company requires a periodical assessment about the performance of employee welfare program, so the programs that is established by the company will always meet the employees' needs.

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ANALYZING CONSUMER ATTITUDE BETWEEN MALE AND FEMALE TO PURCHASE INTENTION COUNTERFEIT WAKAI SHOES

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ABSTRACT

This research aims to find out if there is significant difference in purchase intention based on social influence and value consciousness between male and female customers of counterfeit wakai shoes. Counterfeit products cause a considerable amount of damage in the free market economy. Moreover, future investment in research and development is placed at risk from the unfair competition generated by counterfeit products. The international trade of counterfeit product is enormous. Purchasing intention of counterfeit wakai shoes are currently increasing because there are a lot of people who become the buyers of this product. Counterfeit wakai shoes are easy to found because it is sold everywhere. This research conducted by a quantitative method and this research population is the buyers of wakai counterfeit shoes. By using an Independent Sample t-test, this research conducted a hypothesis is significant difference in social influence and value consciousness between male and female customers of counterfeit wakai shoes. Based on the result of this research, the data is normally distributed and homogenous. The result shows that there are no significant differences in purchase intention based on social influence and value consciousness between male and female customers of counterfeit wakai shoes. Findings suggest that original manufactures have to make a mark or hologram unable to imitate so there will be a significant differences between original and counterfeit.

Keywords: *Counterfeiting, gender, social influence, value consciousness*

INTRODUCTION

Research Background

Shoes are kind of footwear that accompany every step of our travel and activities. Except for protective of the foot as footwear, the shoes also can make us look neat and good looking. Students, teachers, employees, civil servants, security guards, police, president, the minister and others often use shoes to carry out their duties.

Wakai until now still become a top brand and top search by Manadonese especially young people. So, it will make Manadonese want to use Wakai as their footwear. Authentic Wakai shoes product has expensive price for people who have medium below income. That expensiveness of Wakai shoes then there are a bunch of irresponsible people counterfeiting Wakai shoes. According to Ang (2001); Bloch (1993); Gentry (2006) Consumers often knowingly purchase counterfeit products and are willing to pay for the visual attributes and functions without paying for the associated quality. However, consumers prefer and purchase counterfeit products with well-known brand names that confer some meaning or image



indicating that consumers aim for an authentic image through the purchase of counterfeit goods.

Counterfeit products have been found to be a serious problem around the world in recent days where counterfeiting is associated with many problems that causes havoc not only in economic activities but also affect social life as well. The international trade of counterfeit product is enormous. According to an estimate provided by the 'The World Customs Organization' shows that counterfeiting accounts for 5 to 7 percent of the global merchandise trade (Hendriana, Mayasari and Gunadi, 2013).

With the establishment of economic zones integrated in the region of Southeast Asia known as the ASEAN Economic Community (AEC), Indonesia and nine other ASEAN member entering the competition is very tight in the economic field. In this case makes counterfeiting will be easier to enter into Indonesian market place. Counterfeiting will be found a lot in Indonesia. It will make the customer of counterfeit product will be easy to get it.

Counterfeiting occurs across a wide spectrum of products. These include computer software, music and movies, drugs and medicine, and even military products (Chaudhry and Zimmerman, 2012). Within this broad range of goods, apparels including footwear and headgears, are highly likely to be counterfeited (OECD, 2009). This is due primarily to two factors. First of all, the technology used to manufacture apparels is cheap and widely available. Secondly, given the high demand for branded apparels, there is a ready market for counterfeiters of apparels (Shultz and Saporito, 1996).

Based on discussion above, this study will analyze the social influence and value consciousness to people in Manado towards the counterfeit product by use Wakai shoes that considered as the one of popular brand in Manado. Therefore, title of this research is "Analyzing Consumer Attitude between Male and Female to Purchase Intention Counterfeit Wakai Shoes".

Research Objectives

Based on the research problem above, it can be stated formulation of the objective in this study are as follows:

1. To find out if there is significant difference in purchase intention based on social influence between male and female customers of counterfeit wakai shoes.
2. To find out if there is significant difference in purchase intention based on value consciousness between male and female customers of counterfeit wakai shoes.



LITERATURE REVIEW

Marketing

According to Kotler (2009) stated that “one of the shortest definitions of marketing is meeting the needs of profitability”. There is also a sense of marketing, namely: The American Marketing Association, in Kotler (2009), offer to follow the formal definition of marketing: “Marketing is an organizational function and a set of processes for creating, communicating, and delivering value to customers and for managing customer relationships in ways that benefit the organization and its stakeholders”.

Consumer Purchase Intention

Purchase intention means a customer’s decision about a specific product. This decision takes on the stems of some measure for example the consumer will see the products for purchasing and anticipating purchasing the products in the future (MacKenzie and Belch, 1986).

Attitude toward Counterfeits

Fishbein and Ajzen, (1975) defined attitude as the “psychological emotion and the positive or negative evaluation which was caused as an individual engages in a certain behavior”. According to Ajzen and Fishbein (1980), a person attitude is high correlated with a person intention which in turn is a reasonable predictor of a specific behavior.

Social Influence

Turner (1991) defined social influence as “the processes whereby people directly or indirectly influence the thoughts, feelings and actions of others”.

Value Consciousness

Value consciousness has been defined as “a concern for price paid relative to the quality received”. Value-conscious consumers have great pleasure when able to purchase items at lower prices because they feel like a “smart shopper” (Lichenstein, 1993).

Counterfeit Products versus Authentic Products

Bian and Moutinho (2009) defined counterfeits as products bearing a trademark that is identical to a trademark registered to another party, which is very similar to the authentic products. Counterfeits offers price advantage over the genuine brands and that is the key determinant for the success for the counterfeits products (Bloch, 1993). Mostly the buyers of genuine brands seek value, prestige and image benefits from brand (Bloch, 1993). In terms of product perspective customers believes that genuine brands are more trustworthy and reliable then counterfeit brands (Bian and Veloutsou, 2007).

Gender and Counterfeit Purchase Intention



Ang, (2001) examined intention to purchase counterfeit CDs among a Singaporean sample, reporting that males exhibited a more favorable view towards piracy, and the more favorable the view, the more likely the subject was to purchase pirated CDs. Similarly, Tan, (2002) examined intention to purchase pirated software among Chinese consumers, citing gender as a moderator of attitudes and purchase intention.

Conceptual Framework

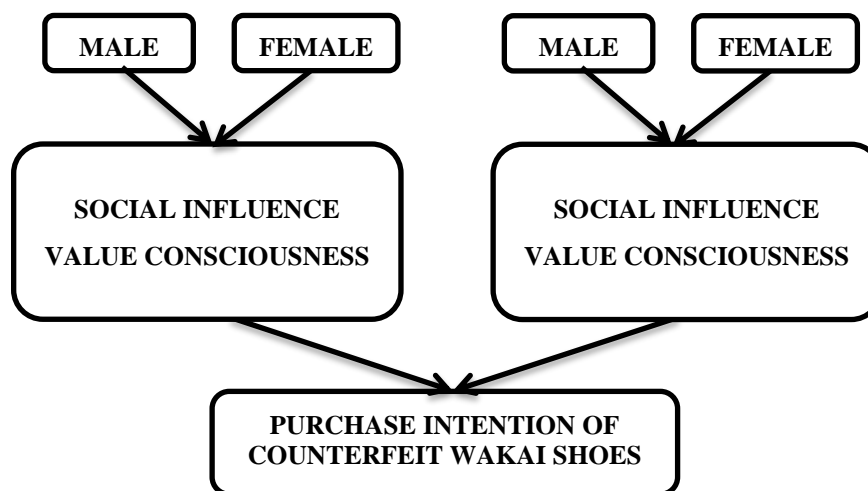


Figure 1. Conceptual Framework
Source: Data Processed, 2017

Hypothesis

- H₀: There is no significant difference in purchase intention based on social influence between male and female customers of counterfeit wakai shoes.
- H₁: There is significant difference in purchase intention based on social influence between male and female customers of counterfeit wakai shoes.
- H₀: There is no significant difference in purchase intention based on value consciousness between male and female customers of counterfeit wakai shoes.
- H₂: There is significant difference in purchase intention based on value consciousness between male and female customers of counterfeit wakai shoes.

RESEARCH METHODOLOGY

Type of Research

The types of this research are quantitative and comparative approaches. Mills and Bunt (2006) defined comparative research or analysis is a broad term that includes both quantitative and qualitative comparison of social entities.

Place and Time of Research



The place of this research will be conducted in Manado for two months, May-June 2017.

Population and Sample

The population in this research is all buyers of counterfeit wakai shoes in Manado. The sample in this research is 100 buyers (50 male and 50 female) of counterfeit wakai shoes in Manado.

Data Collection Method

The primary data of this study gets from the results of questionnaires. The secondary data collected in varied of sources and the sources are books, journals, articles, thesis, and websites.

Operational Definition of Research Variable

Social Influence is the processes whereby people directly or indirectly influence the thoughts, feelings and actions of others to have purchase intention of counterfeit wakai shoes.

Value consciousness is defined as a concern for paying lower prices, subject to some quality constraint

Data Analysis Method

Validity Test

To analyze the validity of questionnaire, Pearson Product Moment was used. If probability of correlation is less than 0.05 (5%) then the research instrument is considered valid.

Reliability Test

Reliability tests in this study using Cronbach's Alpha formula. If Alpha is less than 0.6 then it is unreliable.

Normality Test

The distribution of data with normal distribution pattern (data distribution is not skewed to the left or right). If the probability value > 0.05 then population is normally distributed.

Homogeneity Test

The Levene's F test for Equality of Variances is the most commonly used statistic used statistics to test the assumption of homogeneity of a variance. The criteria of Levene's test is if the variance or value of significant higher than 0.05 it means homogeneous.

Independent Sample T-test



The independent-samples *t* test evaluates the difference between the means of two independent or unrelated groups. That is, we evaluate whether the means for two independent groups are significantly different from each other. This *t-test* is to analyze the difference in purchase intention based on consumer attitude between male and female customers of counterfeit wakai shoes and to analyze the difference in purchase intention based on social influence between male and female customers of counterfeit wakai shoes.

RESULT AND DISCUSSION

Validity Test Result

Table 1. Correlations

		Social Influence	Value Consciousness	TOTAL
Social Influence	Pearson Correlation	1	.881**	.970**
	Sig. (2-tailed)		.000	.000
	N	100	100	100
Value Consciousness	Pearson Correlation	.881**	1	.970**
	Sig. (2-tailed)	.000		.000
	N	100	100	100
TOTAL	Pearson Correlation	.970**	.970**	1
	Sig. (2-tailed)	.000	.000	
	N	100	100	100

** . Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS 22, 2017

The value could be classified as a good variable when the significant level below 0.005 and the correlation values are above 0.30.

Reliability Test Result

Table 2. Reliability Statistics

Cronbach's Alpha	N of Items
.829	14

Source: SPSS 22, 2017

Reliability test result in the Table 2 the Alpha Cronbach has a value 0.829, it proves the data is reliable.

Normality Test Result

Table 3. One-Sample Kolmogorov-Smirnov Test

		Social Influence	Value Consciousness
N		100	100
Normal Parameters ^{a,b}	Mean	3.6686	3.4457
	Std. Deviation	.48949	.46542
Most Extreme Differences	Absolute	.076	.085



	Positive	.064	.059
	Negative	-.076	-.085
Test Statistic		.076	.085
Asymp. Sig. (2-tailed)		.161 ^c	.072 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS 22, 2017

Based on the Table 3 above further decisions are resulted as follows:

1. It appears that a significant column (Asymp. Sig (2-tailed)) for Consumer Attitude is 0.064 or more than 0.05 then the probability of H_0 received population mean of Consumer Attitude normally distributed.
2. It appears that a significant column (Asymp. Sig (2-tailed)) for Social Influence is 0.072 or more than 0.05 then the probability of H_0 received population mean of Social Influence normally distributed.

Independent Sample T-test

Independent Sample T-test for Social Influence and Value Consciousness Divided between the Group Male and Female

Table 4. Group Statistics

	Gender	N	Mean	Std. Deviation	Std. Error Mean
Social Influence	Male	50	3.7174	.50118	.07088
	Female	50	3.6199	.47757	.06754
Value Consciousness	Male	50	3.4627	.50645	.07162
	Female	50	3.4287	.42494	.06010

Source: SPSS 22, 2017

The mean difference from male and female shows by table about social influence of counterfeit wakai shoes at 3.7174 while female at 3.6199. In other words, male has on average higher social influence than female.

The mean difference from male and female shows by table about value consciousness of counterfeit wakai shoes at 3.4627 while female at 3.4287. In other words, male has on average higher value consciousness than female.

Independent Sample T-test for Consumer Attitude between t Male and Female

Table 5. Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
Social Influence	Equal variances assumed	.989	.322	.995	98	.322	.09746
	Equal variances not assumed			.995	97,7	.322	.09746
Value Consciousness	Equal variances assumed	1,074	.303	.363	98	.717	.03397
	Equal variances not assumed			.363	95,1	.717	.03397

Source: SPSS 22, 2017



In the table above for social influence can be seen that the value $t=0.995$ with a significance of $p=0.322$ ($p>0.05$) indicates that H_0 is accepted which means there is no significant difference in purchase intention based on social influence between male and female customers of counterfeit wakai shoes.

In the table above for value consciousness can be seen that the value $t=0.363$ with a significance of $p=0.717$ ($p>0.05$) indicates that H_0 is accepted which means there is no significant difference in purchase intention based on value consciousness between male and female customers of counterfeit wakai shoes.

Discussion

Purchasing intention of counterfeit Wakai shoes are currently increasing because there are a lot of people who become the buyers of this product. Counterfeit Wakai shoes are easy to found because it is sold everywhere and also people become more attracted because the increasing of counterfeit Wakai shoes quality. By seeing this fact, government should be re-educated about preventing the counterfeit.

Purchase Intention between Male and Female Measured by Social Influence and Value Consciousness

Indicator of social influence and value consciousness mean of male bigger than female shows that more positive perception of consumer attitude of purchase intention counterfeit wakai shoes. This result also shows by the t value, which is group 1 (Male) better than group 2 (Female). But this compare means does not have proven by significant different between male and female, means both of these groups are not significantly different. It seems that there is a difference among the group mean but it can proved by an independent sample t -test. Therefore, there is no significant difference in purchase intention between male and female customers of counterfeit wakai shoes measured by social influence and value consciousness

Previous research also showed social influence has a strong influence on consumer's impression and purchasing intention towards the counterfeit goods (Ang, Cheng, Lim and Tambyah, 2001). Hence, it is proved that social influence positively affects consumers' purchase intention. This influence can sometimes outweigh personal conviction and peer pressure may overrule integrity of oneself. This desire to maximize value, or the ratio of quality to price, would make non-luxury items more attractive than luxury goods because they offer the same functional quality at a much lower price. However, while counterfeits may provide status at a lower price, they are often of lesser quality than either a non-luxury brand or authentic luxury brand (Cohen 2005).



Moreover, previous research also showed attitudes towards piracy influence the purchase intention of counterfeit goods (Ang, Cheng, Lim and Tambya, 2001). Positive attitudes toward buying counterfeits are expected to affect purchase intention of counterfeits positively (Yoo and Lee, 2009). Prior research has revealed that purchase intention of counterfeits is not influenced by low prices and that attitudes towards counterfeits directly influence purchase intention of counterfeits (Yoo and Lee, 2009). Hence, consumer will tend to purchase the counterfeit wakai shoes if they have a positive feeling towards it. This research found there is no significant difference in purchase intention based on consumer attitude between male and female customers of counterfeit wakai shoes.

This research also supported theory by Tan (2003) examined intention to purchase pirated software among Chinese consumers, citing gender as a moderator of attitudes and purchase intention. However, the specific of gender on social influence towards counterfeit wakai shoes has no a significant difference.

CONCLUSION AND RECOMMENDATION

Conclusion

1. There is no significant difference in purchase intention between male and female customers of counterfeit wakai shoes measured by Social Influence.
2. There is no significant difference in purchase intention between male and female customers of counterfeit wakai shoes measured by Value Consciousness.

Recommendation

1. The original Wakai shoes have to make a mark or hologram that unable to remove. It makes there will be a significant differences between authentic and counterfeit.
2. The rule and punishment of the counterfeiting who controlled by the government to prevent counterfeit. Society keeps purchasing the counterfeit product because it is available in the market.
3. The action of government to prevent counterfeits products entering the country. The government has to obstruct every import counterfeit product. If there is no counterfeit product in the market it means people will never try to look for the counterfeit product.
4. Local standards and International standards have to be developed to support the industry.

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PROFESI AKUNTAN DI ERA MASYARAKAT EKONOMI ASEAN (MEA)

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ABSTRAK

MEA membuka peluang bagi tenaga professional ASEAN untuk bisa bekerja di antara negara-negara ASEAN, hal ini telah disepakati bersama dalam *Mutual Recognition Agreement* (MRA). Sudah terlambat bagi kita untuk mempertanyakan lagi mengenai kesepakatan tersebut, tetapi belum terlambat bagi kita untuk menentukan sikap dalam mempersiapkan diri menghadapi MEA. Riset ini diharapkan bisa memberikan pandangan kepada para professional akuntan dan mahasiswa akuntansi mengenai persaingan profesi akuntan di era MEA. Indonesia memiliki kekuatan sebagai negara ASEAN dengan jumlah akuntan ke empat terbanyak di negara ASEAN, namun memiliki tantangan akan kurangnya jumlah profesi akuntan dibandingkan dengan banyaknya organisasi yang membutuhkan akuntan. Ancaman bagi profesi akuntan di era MEA berasal dari negara-negara tetangga Thailand, Malaysia, dan Singapura karena memiliki jumlah akuntan yang lebih banyak dari Indonesia.

Kata kunci: Akuntan, MEA, MRA

PENDAHULUAN

Masyarakat Ekonomi ASEAN (MEA) atau Asean Economic Community (AEC) adalah suatu realisasi integrasi ekonomi yang terkandung di dalam Visi ASEAN 2020. Di dalam Visi ASEAN 2020 diatur suatu kerjasama yang mana salah satunya adalah untuk memperluas dan memperdalam integrasi ekonomi lewat kerjasama yang sudah ada dan baru akan ada dengan memiliki batasan yang jelas.

Salah satu dampak yang ditimbulkan oleh MEA adalah terbentuknya perdagangan bebas bagi masyarakat ASEAN. Perdagangan bebas yang dihasilkan dari MEA membuat bebas hambatan pada sektor jasa untuk akses pasar dan tidak ada peraturan diskriminatif bagi pelaku MEA untuk bisa berpartisipasi dalam kawasan MEA.

Bagi akuntan, MEA memberikan peluang dan tantangan tersendiri. Hal ini didukung dengan adanya *Mutual Recognition Agreement* (MRA). MRA adalah pengakuan bersama antar anggota ASEAN akan jasa profesi, bagi professional yang terlisensi atau bersertifikat. Salah satu profesi yang diakui dalam MRA adalah jasa akuntansi. Dengan berlakunya MEA, adanya MRA, maka penting bagi kita sebagai masyarakat negara anggota ASEAN dalam mempersiapkan diri kita guna menghadapi MEA.



Riset yang sebelumnya dari Putri (2016) yang menggunakan metode penelitian pustaka maka bahwa memenangkan persaingan di era MEA, akuntan tidak cukup mengandalkan kompetensi yang dimiliki saat ini. Setidaknya perlu area pengembangan soft skills, terus meningkatkan kompetensi, membangun networking, memiliki integritas tinggi dan persiapan mental sebagai player. Selain itu juga perlu peranan dari IAI sebagai organisasi profesi akuntan di Indonesia serta stakeholders utama akuntan yaitu Perguruan Tinggi, pemerintah dan dunia bisnis. Akuntan tidak perlu takut menghadapi MEA, jika kompetensi bagus justru MEA menjadi peluang emas bagi akuntan. Riset ini diharapkan bisa memberikan pandangan kepada para professional akuntan dan mahasiswa akuntansi mengenai persaingan profesi akuntan di era MEA.

TINJAUAN PUSTAKA

1. Profesi Akuntan

Sesuai dengan ketentuan Undang-undang no. 34 tahun 1954 tentang pemakaian gelar akuntan, dalam pasal 1 UU no. 34 tahun 1954 disebutkan setiap orang yang memakai gelar akuntan telah memiliki ijazah Pendidikan untuk akuntan. Ijazah yang dimaksud adalah ijazah yang diberikan oleh suatu universitas atau perguruan tinggi yang diakui oleh pemerintah dan ijazah yang diterima setelah lulus ujian dari panitia ahli (pasal 2).

Saat ini, ijazah akuntansi dapat diperoleh melalui Pendidikan Profesi Akuntansi (PPAk) dan melalui ujian sertifikasi akuntan professional yang diselenggarakan oleh Ikatan Akuntan Indonesia (IAI). Sebagaimana yang diatur dalam PMK No. 25 tahun 2014, Akuntan adalah seseorang yang telah terdaftar pada Register Negara Akuntan yang diselenggarakan oleh Menteri. Jadi sesuai dengan pasal 2 ayat (3) PMK No. 25 tahun 2014 untuk menggunakan gelar Akuntan (Ak), seseorang harus memenuhi persyaratan lulus PPAk atau lulus ujian sertifikasi akuntan professional, memiliki pengalaman di bidang akuntansi, dan sebagai anggota Asosiasi Profesi Akuntan serta dalam pasal 2 ayat (4) menyebutkan seseorang yang terdaftar dalam Register Negara Akuntan diberikan piagam Register Negara Akuntan dan berhak menyandang gelar Akuntan. Secara garis besar dan dari bidang kerjanya, profesi akuntan dapat digolongkan sebagai berikut (Triani *dkk.*, 2015):

a. Akuntan Publik (*Public Accountants*)

Akuntan publik dikenal juga dengan akuntan eksternal adalah akuntan independen yang memberikan jasa-jasanya atas dasar persetujuan pekerjaan dengan pembayaran tertentu. Akuntan Publik bekerja bebas dan tidak terikat kepentingan dengan kliennya, serta umumnya memiliki atau bekerja pada suatu kantor akuntan. Yang termasuk



dalam kategori akuntan publik adalah akuntan yang bekerja pada kantor akuntan publik (KAP) dan dalam prakteknya sebagai seorang akuntan publik dan mendirikan kantor akuntan, dan KAP harus memperoleh izin dari Departemen Keuangan. Akuntan publik dapat melakukan pemeriksaan (audit), misalnya terhadap jasa perpajakan, jasa konsultasi manajemen, dan jasa penyusunan sistem manajemen.

b. Akuntan Internal (*Internal Accountants*)

Akuntan internal adalah akuntan yang bekerja dalam suatu perusahaan atau organisasi. Akuntan internal ini disebut juga sebagai akuntan perusahaan atau akuntan manajemen. Jabatan Akuntan internal dalam perusahaan dapat diduduki mulai dari Staf biasa sampai dengan Kepala Bagian Akuntansi atau Direktur Keuangan. Tugas mereka dapat berupa menyusun sistem akuntansi, menyusun laporan keuangan kepada pihak-pihak eksternal, menyusun laporan keuangan kepada pemimpin perusahaan, menyusun anggaran, penanganan masalah perpajakan dan melakukan pemeriksaan internal atas laporan keuangan perusahaan atau organisasi.

c. Akuntan Pemerintah (*Government Accountants*)

Akuntan pemerintah adalah akuntan yang bekerja pada lembaga-lembaga pemerintah, misalnya di kantor Badan Pengawas Keuangan dan Pembangunan (BPKP), Badan Pengawas Keuangan (BPK), serta pada satuan kerja perangkat daerah yang bertugas sebagai penyusun laporan keuangan ataupun sebagai pemeriksa laporan keuangan pemerintah, sesuai dengan luas bidang kerja yang telah ditetapkan.

d. Akuntan Pendidik

Akuntan pendidik adalah akuntan yang bertugas dalam pendidikan akuntansi, melakukan penelitian dan pengembangan akuntansi, mengajar, dan menyusun kurikulum pendidikan akuntansi di perguruan tinggi.

2. Masyarakat Ekonomi ASEAN (MEA)

MEA merupakan suatu kesepakatan negara-negara ASEAN dalam rangka mewujudkan visi ASEAN 2020 yang telah disusun sejak tahun 1997 di Kualalumpur (Avianti, 2015). Dalam mewujudkan visi ASEAN 2020, terdapat 3 pilar komunitas ASEAN yang mana salah satunya adalah ASEAN *Economic Community* (AEC) yang berfokus pada menjadikan negara-negara ASEAN sebagai kawasan perdagangan bebas barang, jasa, investasi, tenaga kerja, dan aliran modal.



MEA ataupun AEC memberikan kawasan perdagangan bebas bagi negara-negara ASEAN, serta menciptakan pasar regional bagi penduduk ASEAN. Hal ini didukung dengan 4 karakteristik MEA sebagai berikut (Avianti, 2015).

a. *Single market and production base*

Satu pasar dan basis produksi di ASEAN yang menyebabkan arus bebas barang, arus bebas jasa, arus bebas investasi, arus permodalan lebih bebas, arus bebas tenaga kerja terampil, serta pengembangan sektor-sektor ekonomi di negara-negara ASEAN.

b. *Competitive economic region*

Persaingan ekonomi regional yang berkompetensi, adanya perlindungan akan konsumen, perlindungan Hak Kekayaan Intelektual, regulasi perpajakan yang tidak memberatkan, dan hal lain yang mendukung adanya persaingan ekonomi regional yang kompetitif dan adil bagi antar negara ASEAN.

c. *Equitable economic development*

Pembangunan ekonomi yang seimbang dari sektor usaha kecil dan menengah (UKM) serta berupaya untuk mengurangi kesenjangan antar negara ASEAN dan dengan negara lain di dunia.

d. *Fully integrated region in the global economy*

Kawasan ekonomi yang terintegrasi dengan perekonomian global, dimana negara-negara ASEAN diharapkan dapat meningkatkan jaringan suplai terhadap antar negara ASEAN dan negara lain di dunia.

Bagi Akuntan, MEA memiliki peluang dan tantangan tersendiri. Hal ini didukung dengan adanya *Mutual Recognition Agreement (MRA) Framework on Accountancy Services* yang disepakati pada 26 Februari 2009 dan kemudian menjadi *MRA on Accountancy Services* yang disepakati pada tanggal 13 November 2014.

METODE PENELITIAN

Penelitian ini dilakukan dengan menggunakan pendekatan kualitatif positif. Pendekatan kualitatif yang digunakan adalah tinjauan pustaka untuk memahami posisi akuntan Indonesia dalam memasuki era MEA, khususnya memahami akan peluang dan tantangan yang akan dihadapi oleh akuntan Indonesia di era MEA serta strategi yang bisa dilakukan bagi profesi akuntan. Selain itu digunakan uji perbandingan rasio antara jumlah akuntan yang terdaftar dengan potensi lapangan kerja untuk mendapatkan data perbandingan mengenai keadaan profesi akuntan di Indonesia dalam menghadapi MEA.



HASIL PENELITIAN DAN PEMBAHASAN

Era MEA sudah berlangsung sejak tahun 2016, di era MEA akan ada pergerakan bebas atas barang, jasa dan tenaga ahli, investasi, modal, dan harmonisasi peraturan, regulasi, dan prosedur. Saat ini pergerakan barang sudah mulai diberlakukan dengan beberapa barang yang mengalami perlakuan khusus dengan mendapatkan bebas bea masuk.

MEA membuat barang-barang dari negara ASEAN untuk masuk tanpa hambatan bea masuk yang signifikan. Dampak dari arus bebas barang tanpa hambatan bea masuk, negara yang memiliki kemampuan produksi barang berkualitas dan harga kompetitif akan mudah untuk menang dalam persaingan. Arus barang ini dapat menjadi ancaman bagi hasil produksi lokal, apalagi jika produk lokal tidak kompetitif dalam biaya produksinya. Dampak lainnya adalah investasi akan mengalir diantara negara ASEAN. Investasi akan mengalir ke negara yang membuka pintu investasi, siap secara infrastruktur, serta memiliki iklim investasi yang mendukung investasi. Investasi melalui pasar modal maupun investasi langsung akan bergerak antar negara ASEAN. Arus bebas juga terjadi untuk tenaga kerja profesional. Tenaga kerja di negara ASEAN akan mudah bekerja tanpa hambatan. Tidak semua tenaga profesional dibuka dalam pasar bebas ASEAN. Sesuai dengan MRA, saat ini tenaga kerja profesional yang akan diberikan kesempatan untuk pasar bebas baru dimulai untuk jasa teknik, arsitek, jasa perawatan, praktisi medis, praktisi gigi, jasa akuntan dan survey (Martani, 2016).

MRA memberikan kesempatan kepada para tenaga profesional untuk bisa bekerja di antara negara-negara ASEAN. Kesempatan ini berlaku bagi tenaga profesional Indonesia dan negara-negara ASEAN lainnya. Sehingga kesempatan ini bisa menjadi *boomerang* yang dapat menyerang tenaga profesional kita jika tidak dimanfaatkan dengan baik oleh tenaga profesional kita. Jumlah akuntan yang tergabung dalam data asosiasi profesi akuntan di negara-negara ASEAN, Indonesia menduduki peringkat keempat besar yang memiliki akuntan, hal ini memberikan kita kesempatan akan peluang kita untuk bisa menguasai kebutuhan akuntan di Indonesia sendiri. Persaingan ini bisa dibilang masih perlu lagi ditingkatkan karena dengan melihat data akuntan yang terdaftar dalam asosiasi profesi akuntan di negara-negara ASEAN, jumlah akuntan yang kita miliki masih kalah dengan negara tetangga terdekat kita yaitu Thailand, Malaysia dan Singapura. Data selengkapnya mengenai proporsi jumlah akuntan yang tergabung dalam data asosiasi profesi akuntan di negara ASEAN adalah sebagai berikut.

Tabel 1. Akuntan yang Terdaftar dalam Asosiasi Profesi Akuntan di Negara-Negara ASEAN

No	Negara	Jumlah Akuntan terdaftar 2015
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1	Thailand	62.739
2	Malaysia	31.815
3	Singapura	28.891
4	Indonesia	24.587
5	Philippines	18.214
6	Vietnam	9.800
7	Myanmar	1.948
8	Cambodia	291
9	Laos	176
10	Brunei	56

Sumber: IAI & Asean.org, 2017

Jumlah akuntan yang terdaftar di asosiasi profesi akuntan di Indonesia, masih terbilang sedikit. Jumlah ini jika dibandingkan dengan jumlah penduduk Indonesia yang saat ini kira-kira 250 juta jiwa, memberikan perbandingan yang tidak seberapa antara jumlah akuntan dengan jumlah penduduk. Dikhawatirkan, dengan masih kurangnya jumlah akuntan di negara Indonesia memberikan peluang besar bagi akuntan profesional dari negara tetangga untuk bisa menguasai permintaan pasar karena kurangnya kemampuan dari akuntan dalam negeri Indonesia yang bisa memenuhi kebutuhan pasar.

Kebutuhan pasar akan profesi akuntan di Indonesia sebenarnya tidaklah sebatas pada dunia bisnis saja. Karena adanya regulasi yang menuntut audit laporan keuangan dari pemerintah pusat, pemda, dan Lembaga non kementerian memberikan peluang yang besar untuk akuntan. Selain itu, era otonomi daerah mengharuskan pemerintah untuk menyajikan laporan keuangan terpisah sesuai dengan Standar Akuntansi Pemerintahan (UU 32 tahun 2004 dan diubah dalam UU 23 tahun 2014 tentang Pemerintahan Daerah). Beberapa organisasi lain non pemerintah maupun non bisnis juga memerlukan adanya pelaporan keuangan untuk kebutuhan investasi, pengajuan pinjaman perbankan, serta di audit. Misalnya saja, UU no. 2 tahun 2011 tentang partai politik, UU no. 16 tahun 2001 tentang Yayasan, dan UU no. 25 tahun 1992 tentang Koperasi, semua peraturan tersebut mewajibkan adanya laporan keuangan sebagai bentuk pertanggung jawaban, serta audit atas laporan keuangannya. Banyaknya peluang pasar ini sebenarnya memberikan kesempatan yang besar buat akuntan Indonesia. Indonesia sebenarnya merupakan negara berkembang yang sangat mendorong pertumbuhan UMKM yang mana masih banyak belum tersentuh oleh Akuntan. Menurut data IAI (2015) setidaknya terdapat 226.780 organisasi yang membutuhkan tenaga akuntan untuk menyusun laporan keuangan dengan baik. Jumlah tersebut terbagi atas Lembaga-lembaga pemerintah, dunia bisnis, dan organisasi-organisasi lain yang non pemerintah dan non bisnis di Indonesia. Berikut adalah data mengenai Lembaga pemerintah, dunia bisnis, dan organisasi lain yang membutuhkan akuntan.



Tabel 2. Lembaga Pemerintah, Dunia Bisnis, dan Organisasi di Indonesia

No	Organisasi	Jumlah
1	Pemerintah Kabupaten	398
2	Pemerintah Kota	93
3	Provinsi	34
4	Kementrian	34
5	LPNK	28
6	BUMN	141
7	BUMD	1.007
8	Perusahaan Publik	4.042
9	Yayasan	>100.000
10	Koperasi	108.000
11	Perguruan Tinggi	4.000
12	Partai Politik	14
13	LSM	>10.000

Sumber: IAI, 2015

Melihat data yang telah ada dan terus berkembang sampai saat ini, bila kita para akuntan professional di Indonesia tidak bisa menyediakan atau mencukupi jumlah akuntan professional maka kita harus menghadapi kenyataan akan akuntan negara lain yang mengisi kebutuhan pasar tersebut. Tantangan yang ada adalah kurangnya jumlah profesi akuntan dibandingkan dengan banyaknya organisasi yang membutuhkan akuntan, sedangkan ancaman bagi profesi akuntan di era MEA berasal dari negara-negara tetangga Thailand, Malaysia, dan Singapura karena memiliki jumlah akuntan yang lebih banyak dari Indonesia. Strategi yang bisa kita lakukan sebagai akuntan adalah sebagai berikut.

a. Akuntan Publik (*Public Accountants*)

Yang termasuk dalam kategori akuntan publik adalah akuntan yang bekerja pada kantor akuntan publik (KAP) dan dalam prakteknya sebagai seorang akuntan publik dan mendirikan kantor akuntan, dan KAP harus memperoleh izin dari Departemen Keuangan. Akuntan publik juga dapat membantu para mahasiswa jurusan akuntansi ataupun lulusan akuntansi dalam mendapatkan pengalaman kerja. Semakin banyak lulusan yang diberikan kesempatan untuk bisa mendapatkan pengalaman kerja di KAP maka semakin tinggi jumlah bakal calon akuntan professional yang kita miliki. Hal ini nantinya akan meningkatkan daya saing tenaga professional kita dalam persaingan pasar tenaga kerja nantinya

b. Akuntan Internal (*Internal Accountants*)

Akuntan internal lebih mengacu pada akuntan yang bekerja pada suatu perusahaan, yang bisa dilakukan para akuntan internal untuk bisa meningkatkan daya saing



akuntan professional di Indonesia adalah dengan mengikuti pengembangan professional yang disediakan oleh asosiasi akuntan di Indonesia. Dengan memiliki *soft skill* yang lebih maka akan memberikan mereka nilai lebih dalam perusahaan. Hal ini guna mencegah perusahaan agar tidak menggunakan tenaga akuntan professional dari negara lain. Selain itu, hubungan perusahaan dengan pihak luar perusahaan antar negara bisa menjadi jembatan yang membuka relasi antar perusahaan dan bahkan bisa membuka peluang bagi akuntan professional kita untuk bisa masuk ke dalam pasar tenaga kerja professional negara lain.

c. Akuntan Pemerintah (*Government Accountants*)

Akuntan pemerintah adalah akuntan yang bekerja pada lembaga-lembaga pemerintah, misalnya di kantor Badan Pengawas Keuangan dan Pembangunan (BPKP), Badan Pengawas Keuangan (BPK), serta pada satuan kerja perangkat daerah yang bertugas sebagai penyusun laporan keuangan ataupun sebagai pemeriksa laporan keuangan pemerintah, sesuai dengan luas bidang kerja yang telah ditetapkan. Peran akuntan pemerintah dalam strategi memenangkan persaingan adalah dengan mengembangkan potensi yang dimiliki serta menjaga integritas dalam menjalankan tugasnya.

d. Akuntan Pendidik

Akuntan pendidik adalah akuntan yang bertugas dalam pendidikan akuntansi, melakukan penelitian dan pengembangan akuntansi, mengajar, dan menyusun kurikulum pendidikan akuntansi di perguruan tinggi. Akuntan pendidik memiliki peran yang sangat besar bagi akuntan generasi selanjutnya, hal ini dikarenakan peran akuntan pendidik sangatlah besar dalam mempersiapkan mahasiswa akuntansi untuk bisa menjadi professional di bidangnya. Penanaman *soft skills* yang berkualitas di dalam diri mahasiswa akuntansi, pembentukan karakter yang berintegritas, serta mempersiapkan mental para mahasiswa untuk menjadi professional yang baik semuanya diawali dari akuntan pendidik. Strategi yang bisa dilakukan oleh para akuntan pendidik adalah dengan ikut mengembangkan kemampuan dirinya juga serta mentransferkannya kepada anak didiknya.

Jika kita perhatikan kembali akan banyaknya jumlah akuntan yang ada, dibandingkan dengan jumlah lapangan kerja potensial bagi profesi akuntan dalam Lembaga pemerintah, dunia bisnis, dan organisasi. Perbandingannya adalah sebesar 24.587 : 226.780 atau 1 : 9. Hal ini berarti, seorang akuntan professional memiliki peluang untuk bisa bekerja dalam Sembilan



lapangan kerja potensial bagi profesi akuntan yang tersebar dalam Lembaga pemerintah, dunia bisnis, dan organisasi. Potensi yang masih sangat besar ini akan sangat menarik bagi akuntan profesional yang berasal dari negara tetangga untuk masuk dalam persaingan kita nantinya, jika saja kita tidak mempersiapkan diri kita sebaik mungkin untuk bersaing dalam Era MEA.

Pengembangan diri, peningkatan *soft skills*, membangun jaringan kerja dengan pengusaha, pemerintah, dan bahkan antara mahasiswa akuntansi dengan KAP dan organisasi bisnis juga perlu kita kembangkan agar bisa meningkatkan jumlah akuntan profesional di Indonesia. Membangun generasi selanjutnya akan pentingnya mereka mempersiapkan diri mereka dalam persaingan tenaga kerja nantinya juga perlu demi menjaga daya saing profesi akuntan di Era MEA. Mahasiswa akuntansi adalah bibit akuntan profesional Indonesia di masa depan, kita tidak perlu khawatir akan persaingan profesi akuntan di era MEA jika kita bisa menjamin bertambahnya lulusan akuntansi yang berkualitas dan memiliki mental yang kuat serta berintegritas.

KESIMPULAN

MEA sudah disepakati, beberapa keputusannya membuka peluang bagi tenaga profesional ASEAN untuk bisa bekerja di antara negara-negara ASEAN. Sudah terlambat bagi kita untuk mempertanyakan lagi mengenai kesepakatan tersebut, tetapi belum terlambat bagi kita untuk menentukan sikap dalam mempersiapkan diri menghadapi MEA. Strategi-strategi yang bisa kita lakukan untuk mempersiapkan diri dalam menghadapi MEA adalah dengan mengembangkan kemampuan diri kita (*soft skills*), mengembangkan kompetensi yang kita miliki, mengembangkan relasi kita (*networking*), memiliki integritas yang tinggi dalam pekerjaan profesional kita, serta membangun mental diri kita dalam menghadapi persaingan. Semua ini harus dilakukan secara berkesinambungan antara pemerintah, pelaku bisnis, profesional, dan asosiasi profesi yang ada agar supaya bisa memenangkan persaingan di era MEA.



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EVALUATING SERVICESCAPE OF THE PREMIERE CINEPLEX 21 GROUP IN MANADO TOWN SQUARE 3 USING IMPORTANCE AND PERFORMANCE ANALYSIS

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ABSTRACT

As a part of ASEAN, Indonesia should be ready to face the open competition in ASEAN Economic Community. As a country with big number of population Indonesia of course considered as a promising goal for foreign company that intent on expand their business. Appearance of The Premiere movie theaters in Manado become a phenomena although this kind of movie theater already introduced by other company that provide premium movie theater. This research aims to evaluate the servicescape of The Premiere Cineplex 21 Group in Manado Town Square 3. Type of this research is descriptive with quantitative approach and IPA used as the measurement tool. The sample size of this research is 100 respondents who already experience watching movie in The Premiere Cineplex 21 Group in Manado Town Square 3. Convenience sampling was used to collecting data through online questionnaire. The result, the servicescape of The Premiere Cineplex 21 Group in Manado Town Square 3 shows, the cleanliness of the toilet attribute located in Quadrant 2. On the other hand, electric seats inside the studio attribute placed in Quadrant 3 on IPA chart about servicescape of The Premiere Cineplex 21 Group in Manado Town Square 3. The Premiere needs to improve all of them in order to keep the market share they have already created otherwise to keep satisfying their customers, and creating further repatronage intention.

Keywords: Cineplex 21 group, importance and performance analysis, leisure service setting servicescape, the premiere

INTRODUCTION

Research Background

As a part of ASEAN, Indonesia should be ready to face the open competition in ASEAN Economic Community. As a country with big number of population Indonesia of course considered as a promising goal for foreign company that intent on expand their business. To survive in this global era local company should prepare to strengthen their products or services in order to be more competitive and suitable to compete with foreign company which bring their best product to expand their business in ASEAN Countries.

On movie theater industry Indonesia has Cineplex 21 Group as a local company that entered this industry since 1987. Cineplex 21 Group bring new concept of movie theater that was introduced on 1987, Cineplex 21 group brought a concept that provide more than one screen in one movie theater (cineplex). Lately, there are many company that enter this industry and remove the opinion that Cineplex 21 Group monopolize this Industry.



Appearance of some movie theater group in Indonesia of course impacted the market share distribution. Manado is one of the city that bordering with other country which is Philippines.

In Manado there are three group of movie theater exist. Those three are Cineplex 21 Group, Cinemaxx, and the latest is CGV cinemas. Cineplex 21 Group be the first that entering market in Manado by be the part of Manado Town Square (MANTOS) with the Cinema 21 and currently change into Cinema XXI, this group also be the part of MEGAMALL Manado with the same product that is Cinema XXI. Not only Cinema XXI, Cineplex 21 Group once again strengthened their position in Manado by joining the MANTOS 3 with Cinema XXI and introducing new product that is The Premiere in local market. The Premiere is a premium product of Cineplex 21 Group that targeting the premium customers that looking for luxury facilities and have high level of satisfaction.

Servicescapes play an important role in determining whether or not spectators are satisfied, which in turn may influence how long they desire to stay in the facility and whether they intend to re-patronize the leisure facility (Dhurup, Mofoka, and Surujlal, 2010). According the statistical data there are a gap between the market share of the Cineplex 21 Group before and after the CGV Cinemas and Cinemaxx established their business in Indonesia. The decreasing number of market share of Cineplex 21 Group of course comes from their three products which are: XXI, The Premiere, and IMAX. The performance of the servicescape is an important factor that can be measured to know.

Research Objective

1. To evaluate the importance of servicescape of The Premiere Cineplex 21 Group on Manado Town Square 3.
2. To evaluate the performance of servicescape of The Premiere Cineplex 21 Group on Manado Town Square 3.

THEORETICAL FRAMEWORK

Marketing

Marketing is about identifying and meeting human and social needs. Kotler and Keller defined marketing as an organizational function and a set of processes for creating, communicating, and delivering value to customer and for managing customer relationship in ways that benefit the organization and its stakeholder (Kotler and Keller, 2009).

Servicescape

Servicescape is considered as “the environment in which the service is assembled and in which the seller and customer interact, combined with tangible commodities that facilitate



performance or communication of the service" (Booms and Bitner, 1981). Generally in leisure service settings there are five servicescape factors that parallel the primary elements of interior layout and design as suggested by Baker, Grewal, and Parasuraman (1994), Bitner (1992), and Brauer (1992) are layout accessibility, facility aesthetics, seating comfort, facility cleanliness, and electronic equipment on the perceived quality of the servicescape.

Conceptual Framework

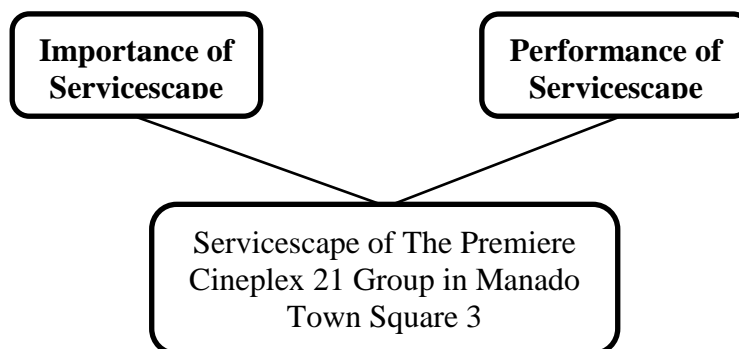


Figure 1. Conceptual Framework
Source: theoretical, 2017

RESEARCH METHOD

Type of Research

The type of this research is descriptive research with quantitative approach. The method used in this research is Importance and Performance Analysis (IPA).

Place and Time of Research

This research will be conducted in Manado and the time of research is about 3 (three) months from June until August 2017.

Population and Sample

Population is the entire group of people, events, or things of interest that the researcher wishes to investigate (Sekaran and Bougie, 2009). The population in this research is all the people in Manado which already had experience watch movie in The Premiere on Manado Town Square 3. The sample size of this research is 100 and used convenience sampling.

Data Collection Method

Primary data is the data obtained directly from the original source, specifically the primary collected by researchers to answer the research questions. The researcher collected the primary data from the result of questionnaire. The questionnaires are distributed to respondents through the internet so they can respond directly on the online questionnaires.



Operational Definition of Research Variable

Servicescape :

1. Layout Accessibility : the way in which furnishings and equipment, service areas, and hallways are organized.
2. Facility Aesthetics : a function of architectural design, as well as interior design and décor, both of which contribute to the attractiveness of the servicescape.
3. Seating Comfort : about the setting of the seat or the physical seat itself.
4. Electronic Equipment : used to deliver and enhance the primary service offering.
5. Facility Cleanliness : over all cleanliness inside the facility.

Data Analysis Method

Validity and Reliability

Validity test used to measure the validity of the questionnaire. To analyze that, Pearson Product Moment was used. If probability of correlation is less than 0.05 (5%) then the research instrument is considered valid. This reliability test in this research used Alpha Cronbach. If Alpha is less than 0.6 then it is unreliable.

Importance and Performance Analysis

The IPA model is divided into four quadrants, with importance on the y-axis and performance on the x-axis. The four-quadrant IPA matrix is shown in figure below. Quadrant I is labeled “Concentrate Here”, with high importance/low performance. This sends a direct message that improvement effort should concentrate here. Quadrant II is labeled “Keep up the good Work” with high importance/high performance. The message here is to keep up the good work. Quadrant III is labeled “Low Priority” with low importance/low performance. Any attributes falling into this quadrant are non-important and pose no threat to organizations. Quadrant IV is labeled “Possible Overkill” with.

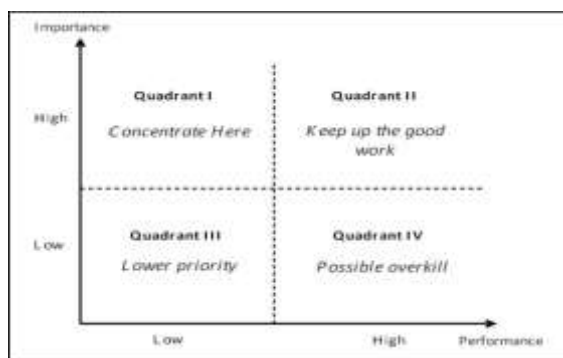


Figure 2. IPA Framework

Source: Martila and James (1977)

RESULT AND DISCUSSION

Validity and Reliability Result

Validity Test



Table 1. Validity Test Result

		Average Importance	Average Performance	Average Importance and Performance
Average Importance	Pearson Correlation	1	.368**	.777**
	Sig. (2-tailed)		.000	.000
	N	100	100	100
Average Performance	Pearson Correlation	.368**	1	.872**
	Sig. (2-tailed)	.000		.000
	N	100	100	100
Average Importance and Performance	Pearson Correlation	.777**	.872**	1
	Sig. (2-tailed)	.000	.000	
	N	100	100	100

** . Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS Output, 2017

Table 1. Shows that the correlation index is higher than 0.3 and below the significance level of 5%. Therefore the data is considered valid.

Reliability Test

Table 2. Reliability Test Result

Cronbach's Alpha	N of Items
.858	3

Source: SPSS Output, 2017

Table 2. Shows that Alpha Cronbach is 0.858 which is above the acceptance limit of 0.6; therefore the research instrument is reliable.

Importance and Performance Analysis of Service Quality

Table 3. Importance and Performance Analysis

Servicescape Attributes	Importance Mean	Performance Mean	Quadrant
Access from one to another room in The Premiere	3,96	3,88	3
Ease to get in and out from The Premiere	4,22	3,89	3
Aesthetic colors theme of the interior in The Premiere	4,26	3,94	4
Interesting design interior in The Premiere	4,37	3,84	3
Comfort seats inside the studio	4,8	4,04	2
Enough space between seats inside the studio	4,36	3,99	4
Quality of sound system and projector inside the studio	4,67	3,97	2
Electric seats inside the studio	3,95	3,81	3
Cleanliness in The Premiere while service	4,75	4,14	2



activity going on			
Cleanliness of the toilet	4,75	4,18	2
Average	4,4	4,0	

Source: SPSS Output, 2017

Table 3 shows that the Importance (Y) of the comfort seats inside the studio is the highest mean with $\bar{x}= 4,8$. And the lowest is importance of electric seats inside the studio with $\bar{x}= 3,95$. Meanwhile the performance of cleanliness of the toilet has the highest mean which is $\bar{x}=4,18$. and the lowest mean comes from the performance of electric seats inside the studio $\bar{x}= 3,81$.

Discussion

This research has identified fifteen attributes for the servicescape at The Premiere Cineplex 21 Group in Manado Town Square 3, those attributes are: access from one to another room in The Premiere, ease to get in and out from The Premiere, aesthetics colors theme of the interior in The Premiere, interesting design interior in The Premiere, comfort seat inside the studio, enough space between seats inside the studio, quality of sound system and projector inside the studio, electric seats inside the studio, cleanliness in The Premiere while service activity is going on, and cleanliness of the toilet.

In this study, the result shows that the importance of the comfort seat inside the studio is the most important compared to the other attributes, followed by cleanliness of the toilet, cleanliness in The Premiere, quality of sound system and projector, the interesting design of interior in The Premiere, space between seats inside the studio, aesthetic colors theme of the interior in The Premiere, ease to get in and out of The Premiere, access from one to another room, and importance of electric seats inside the studio is the lowest level of importance based on the collected data.

While in terms of performance, the performance of cleanliness of the toilet it has the highest level of performance, followed by the cleanliness in The Premiere, comfort seats in the studio, enough space between seats inside the studio, quality of sound system and projector inside the studio, aesthetic colors theme of the interior in The Premiere, ease to get in and out from The Premiere, access from one to another room, interesting design interior of The Premiere, and the lowest level of performance comes from the performance of electric seats inside the studio

CONCLUSION AND RECOMMENDATION

Conclusion



The conclusion below are drawn using IPA tools to link the importance and performance value. The Result servicescape of The Premiere Cineplex 21 Group in Manado Town Square 3 are Comfort seats inside the studio, cleanliness in The Premiere while service activity going on, and cleanliness of the toilet was performed well by the management and it was important attributes from customers point of view. In Quadrant 1 there is one attributes located in this quadrant that is Quality of sound system and projector inside the studio. In Quadrant 3 there are six attributes that has low importance and low performance, those are: access from one to another room that support the service activity, ease to get in and out from The Premiere, interesting design interior in The Premiere, enough space between seats, aesthetic colors theme of the interior in The Premiere and electric seats inside the studio. And in Quadrant 4 there is no attributes that has low importance and high performance.

Recommendation

The researcher provided recommendation to the company in order to improve the Service Quality even deliver a worth price based on the result above. The recommendation is listed as follows:

1. For the servicescape's attributes which got score lower the average, The Premiere needs to improve all of them in order to keep the market share they have already created otherwise to keep satisfying their customers, and creating further repatronage intention.
2. For all the servicescape attributes that have scored higher the average level of importance and performance, means the company already provides good performance to the customers but still need to maintain their good performance and be consistent.

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RELATIONSHIPS OF CAUSALITY FROM LEVEL OF EDUCATION, REVENUES, AND CONSUMPTION TO THE QUANTITIES OF POOR PEOPLE IN THE COASTAL BEACH IN CITY OF BITUNG IN AEC FREE COMPETITION

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ABSTRACT

Poverty is a complex issue that is influenced by various interrelated factors, including the level of people's income, unemployment, health, education, access to goods and services, location, geography, and environment. The high level of poverty in North Sulawesi, indicated by the large number of poor people, shows the development process that has not been able to improve the welfare of its people. This study aims to analyze the direct and indirect effects of the average length of schooling, per capita GRDP, and per capita expenditure on the number of poor people in North Sulawesi City in 2017. The method of analysis in this study using path analysis using cross-district data in North Sulawesi in 2017 with the help of SPSS program application. Based on the results of data analysis found that education has a significant effect both directly and through income and consumption of the number of poor people, although the influence is still weak.

Keywords: Consumption, education, income, poverty

INTRODUCTION

In order to enter the ASEAN Economic Community (MEA) where free competition will be a challenge as well as opportunities for economic development. Like many nations and countries in ASEAN, Indonesia makes poverty alleviation a priority program in the effort to improve people's welfare. Various kinds of subsidies, village funding, rural infrastructure development, MSME development, lending to agriculture and financial inclusion programs, rice programs for the poor, and mission-aiming scholarships are among programs intended to help alleviate poverty in Indonesia.

One way of alleviating poverty is with development aimed at improving people's welfare. Measures of development success can be seen from economic growth, economic structure, and the smaller income gap between populations, between regions and between sectors. The main objectives of economic development efforts besides creating equal growth, should also eliminate or reduce poverty, income disparities, and unemployment rates (Todaro, 2000). Therefore, the priority of development is to eliminate poverty. Poverty is a complex issue that is influenced by various interrelated factors, including the level of people's income,



unemployment, health, education, access to goods and services, location, geography, and environment.

Now in Indonesia the poverty trap is getting worse. The percentage of poor people in Indonesia in 2017 amounted to 10.6% of the total population of Indonesia. The following is a general overview of the poor by Cities and Regions in Indonesia by 2017:

Table 1. Indonesia Poverty 2017

Propinsi	Jumlah Penduduk Miskin (000)			Persentase Penduduk Miskin (%)		
	Kota	Desa	Kota+Desa	Kota	Desa	Kota+Desa
Aceh	158.04	679.38	837.42	11.36	19.19	16.98
Sumatera Utara	667.47	693.13	1360.60	9.81	9.89	9.85
Sumatera Barat	108.53	246.21	354.74	5.41	7.84	6.89
Riau	159.53	338.75	498.28	6.53	8.93	7.99
Kepulauan Riau	91.27	32.90	124.17	5.61	10.54	6.40
Jambi	109.07	172.68	281.75	10.67	7.39	8.39
Sumatera Selatan	370.86	714.94	1085.80	12.96	13.99	13.62
Bangka Belitung	20.27	46.96	67.23	3.04	6.84	4.97
Bengkulu	99.59	216.91	316.50	17.19	17.04	17.09
Lampung	224.21	919.73	1143.93	10.68	15.46	14.21
DKI Jakarta	412.79	0.00	412.79	4.09	0.00	4.09
Jawa Barat	2554.06	1684.90	4238.96	8.32	10.88	9.18
Banten	381.18	268.01	649.19	4.74	7.18	5.51
Jawa Tengah	1771.53	2790.29	4561.83	11.50	15.35	13.58
DI Yogyakarta	324.43	208.15	532.59	13.36	16.88	14.55
Jawa Timur	1531.89	3216.53	4748.42	8.30	15.92	12.28
Bali	109.20	86.76	195.95	4.35	5.39	4.76
Nusa Tenggara Barat	385.31	431.31	816.62	19.17	15.52	17.05
Nusa Tenggara Timur	105.70	886.18	991.88	10.68	21.78	19.60
Kalimantan Barat	78.53	303.38	381.92	5.47	9.20	8.07
Kalimantan Tengah	39.45	109.37	148.83	4.75	6.74	6.07
Kalimantan Selatan	61.21	128.28	189.50	3.68	5.64	4.81
Kalimantan Timur	98.48	154.20	252.68	3.98	10.06	6.31
Sulawesi Utara	60.08	137.48	197.56	5.57	10.47	8.26
Gorontalo	23.88	171.22	195.10	6.24	23.21	17.41
Sulawesi Tengah	71.65	315.41	387.06	10.35	14.66	13.61
Sulawesi Selatan	154.40	651.95	806.35	4.93	12.25	9.54
Sulawesi Barat	29.87	124.82	154.69	9.99	12.67	12.05
Sulawesi Tenggara	45.79	268.30	314.09	6.62	15.17	12.77
Maluku	47.58	259.44	307.02	7.35	25.49	18.44
Maluku Utara	11.17	73.62	84.79	3.58	8.85	7.41
Papua	35.61	828.50	864.11	4.46	35.87	27.80
Papua Barat	14.06	211.40	225.46	5.52	35.01	26.26
Indonesia	10356.69	17371.09	27727.78	8.16	13.76	10.96

Sumber: Badan Pusat Statistik.

Table 1 illustrates the differences in the number of poor people in each of the cities in Indonesia. This will lead to the impact of differences in welfare levels between regions, which in turn will lead to greater interregional disparities. The area of North Sulawesi, which has



been relatively more developed compared to other regions, is not separated from the problem of poverty. In 2017, North Sulawesi has a fairly poor population of 8.26% of the population of North Sulawesi.

Table 2. Poverty Number in North Sulawesi Province Based on Region

Kabupaten/Kota	Jumlah Penduduk Miskin menurut Kabupaten/Kota (Ribuan Jiwa)									
	2003	2004	2005	2006	2007	2008	2010	2011	2012	2013
Bolaang	50.4	45.4	52.9	65.1	39.6	32.5	20.8	18.6	17.1	20.2
Mongondow										
Minahasa	41.4	45.96	23.8	29.7	30.5	27.1	27.9	24.9	22.9	28.5
Kepulauan Sangihe	25.5	24.85	29	33.8	23.2	18.4	16.7	14.9	13.6	15.7
Kepulauan Talaud	11.2	10.86	10.1	11.7	11.9	9.7	9.5	8.5	7.8	9
Minahasa Selatan	25.1	26.82	31.3	7.3	24.9	21.4	21	18.8	17.3	20.4
Minahasa Utara	-	-	12.8	17.5	17.5	14.7	15.8	14.1	12.9	15.7
Bolaang										
Mongondow Utara	-	-	-	-	10.4	8.4	7.2	6.4	5.9	7.2
Kepulauan Sitaro	-	-	-	-	9.9	7.9	7.5	6.7	6.1	7.4
Minahasa Tenggara	-	-	-	-	21	17.5	17.7	15.8	14.6	16.6
Bolaang										
Mongondow										
Selatan	-	-	-	-	-	-	10.7	9.6	-	9.2
Bolaang										
Mongondow Timur	-	-	-	-	-	-	5	4.5	4.1	4.6
Kota Manado	17.5	17.25	21.2	28.1	23	28.5	25.1	22.4	20.5	20.5
Bitung	14.7	14.67	15	19	19.4	16.8	18	16.1	14.6	12.9
Kota Tomohon	5.9	6.35	5.3	7.1	7	6.3	6.8	6.1	5.6	6.4
Kota Kotamobagu	-	-	-	-	11.8	9	8.1	7.2	6.6	6.9
Sulawesi Utara	191.6	192.2	201.4	249.4	250.1	218.2	217.8	194.7	177.4	201.1

Sumber: Badan Pusat Statistik.

According to Table 2 the number and percentage of poor people in the period 2003 - 2013 has increased from year to year. In the period 2003-2010 the number of poor people increased due to the economic crisis, from 191.6 million people in 2003 to 217.8 million people in 2010.

Quality education will produce quality and reliable educated people in accordance with the needs of the era. People with their own abilities are expected to increase their participation in various activities, so that in the future they can live more worthy lives. In this context, education is a means to achieve that goal. Education is an important element of socio-economic development and development of society. Where the high education of a person will be able to sustain his life to be more feasible ie higher levels of income earned. This



means showing the direct correlation of the level of education to income, ie the higher the level of education the higher the income.

Revenue of a region can be measured from GRDP per capita. GRDP per capita is PDRB divided by population. GRDP per capita is often used as an indicator of development. The higher the PDRB per capita of a region, the greater the potential of the region's revenue source due to the greater income of the area (Thamrin, 2001). This also means that the higher the per capita GRDP per population of a region can be demonstrated by the high level of consumption as measured by per capita expenditure. In other words, the number of poor people will decrease.

Then the relationship between education and consumption. One component of the total cost of consumption is the cost of education, which is classified as non-food and beverage consumption. This means that the higher the level of education, the higher the cost of consumption to be spent, the lower. Therefore, it is clear that income and consumption have a direct influence on poverty, it can be argued that education levels actually also have an indirect effect on poverty levels through income and consumption factors.

Definition of Poverty

The poverty cycle is a series that interacts with each other in such a way that it creates a state where a country will remain poor and will experience many difficulties to achieve a better level of development. Low investment results in backwardness and so on. This logic of thought was put forward by Ragnar Nurkse 1953 which states "a poor country is poor because it is poor".

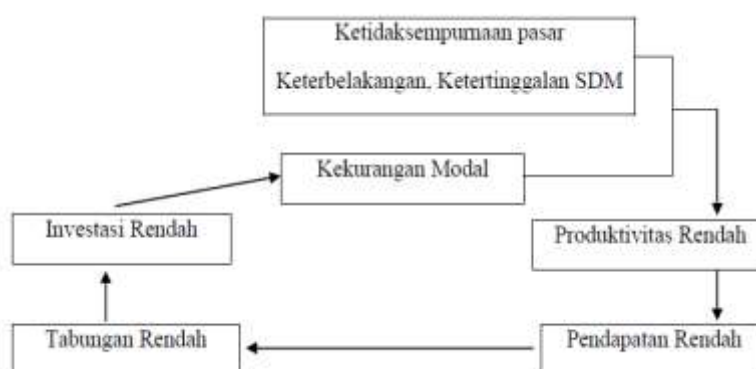


Figure 1. Poverty Cycle Baldwin dan Meier

Sumber: Mudrajat Kuncoro, 1997

According to Nurkse there are two circles of poverty trap, namely in terms of supply (supply) low income levels caused by low productivity levels cause the ability of people to



save low. The ability to save low, cause low capital formation rate, low capital formation (investment) causes a lack of capital, and thus the level of productivity is also low and so on. In terms of demand, in poor countries the incentive to invest is very low, as the market for various goods is limited, due to the very low public income. Community income is very low due to low productivity levels, as a form of limited capital formation in the past. Limited capital formation due to lack of stimulus to invest capital and so on.

Education

For the development of education in the National Development Program (PROPENAS), GBHN 1999-2004 set the direction of education development policy as follows:

- 1) To strive for expansion and equality of opportunity to obtain high quality education for all Indonesian people towards the creation of high quality Indonesian human with significant improvement of education budget.
- 2) Improving academic and professional skills and improve the welfare of educational personnel so that educators are able to function optimally, especially in improving the education of character and character in order to restore the authority of institutions and educational personnel.
- 3) Renewal of the education system including curriculum renewal, in the form of curriculum diversification to serve the diversity of learners, the preparation of curriculum applicable nationally and locally in accordance with local interests, as well as diversify the type of education in a professional manner.
- 4) Empowering educational institutions both schools and outside schools as a center for the culture of values, attitudes, and abilities, and increase the participation of families and communities supported by adequate facilities and infrastructure.
- 5) Reform and strengthen the national education system based on the principles of decentralization, scientific autonomy and management.
- 6) Improving the quality of educational institutions organized by both the public and the government to establish effective and efficient education system in facing the development of science, technology, and art.
- 7) To develop the quality of human resources as early as possible directed, integrated and comprehensive through various proactive and reactive efforts by all components of the nation so that the young generation can develop optimally accompanied by the right of support and protection in accordance with its potential.

RESEARCH METHOD



Variable of Research and Definition of Operational Variable

This research uses two variables that are exogenous variable (exogenous variable) and endogenous variable (endogenous variable).

1. Endogenous variable (endogenous variable)

Endogenous variables in this study is the number of poor people in the District/City Coastal Coast Area in Bitung City North Sulawesi City in 2017.

2. Exogenous variable (exogenous variable)

Exogenous variables in this study are education level, income level, and consumption. While the operational definition of each variable is as follows:

1. Poverty

According to the Central Bureau of Statistics (2010), the poor are residents who have average per capita spending per month below the poverty line. For minimum food needs is equalized with 2,100 kilo calories per capita per day. Non-food poverty line is minimum requirement for housing (building floor area, use of clean water, and big sewer facility); education (literacy rate, 9-year compulsory education, and drop-out rate); and health (low consumption of nutritious food, lack of health facilities and inadequate sanitary and environmental conditions). In this study the data used is the data of the number of poor people in the Regency / City in the Coastal Coast in Bitung City, North Sulawesi City in 2017 (in soul units).

2. Education

Education is measured from the average length of school. The average length of school describes the number of years used by people aged 15 years and over in formal education. The data used in this study is the average data on school length in the Regency / City in the Coastal Coast in Bitung City, North Sulawesi City in 2017 (in years).

3. Revenue

Revenue is measured from GRDP per capita. GRDP per capita is PDRB divided by population. The per capita GRDP data used is PDRB per capita in Kabupaten / Kota Daerah Coastal Coast in Bitung City of North Sulawesi City in 2017 based on 2000 constant prices (in rupiah units).

4. Consumption

Consumption is measured from per capita expenditure. Per capita expenditure is household expenditure consisting of food and non-food expenditure that can illustrate how the population allocates household needs. Although the price between regions is different, but the



value of household expenditure can still show differences in the level of welfare of the inhabitants between cities, especially in terms of economy. The data used in this research is per capita expenditure data in Regency / City of Coastal Area in Bitung City of North Sulawesi City in 2017 (in rupiah units).

Types and Data Sources

The data in this study is secondary data in the form of cross section data from the Regency / City in North Sulawesi 2017. Secondary data obtained from various related agencies namely the Central Bureau of Statistics (BPS) and other sources of the journals and the results research.

Analysis Method

To identify the factors affecting poverty in North Sulawesi in 2017 an analysis was performed using the Path Analysis Model. The path analysis model is to analyze the pattern of causal relationships between variables with the aim to determine the direct and indirect influence, simultaneously or independently of several causal variables to the variables.

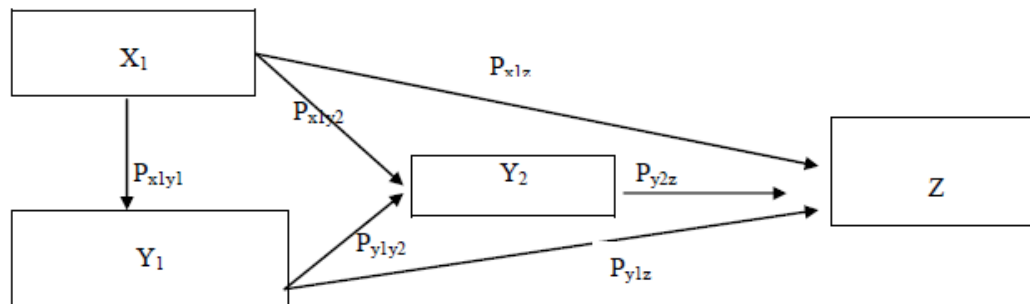


Figure 2. Path Analysis.

RESULT AND DISCUSSION

Data processing performed by SPSS program application yields correlation matrix between variables and the magnitude of path coefficients as shown in Tables 3 and 4.

Interrelated Correlation Matrix



Table 3. Matrix of Correlation as Data Input

	Z	X1	Y1	Y2
Z	1.000	-0.644	-0.460	-0.472
X1	-0.644	1.000	0.660	0.593
Y1	-0.460	0.660	1.000	0.383
Y2	-0.472	0.593	0.383	1.000

Source: *Data Processed, 2017*

From the correlation matrix in Table 3 shows that all variables related to poverty (the number of poor people) are negative. As the level of education with the number of poor people has a negative relationship of -0.644, which signifies the higher the level of education means the lower the number of poor people. Conversely, the lower the education the higher the number of poor people. Similarly, income and consumption levels both have a negative relationship to the number of poor people, each of -0.460 and -0.472. Means, the higher the level of income and consumption the lower the number of poor people, vice versa.

Path Coefficient

Input data correlation matrix above then processed with the application of SPSS program with the results as in Table 4.

Tabel 4. Path Coefficient

No.	Jalur	Koef.	t-stat	Prob.	Hasil
1	Pendidikan – Pendapatan	0.660	5.047	0.000	Signifikan
2	Pendidikan – Konsumsi	0.593	4.227	0.000	Signifikan
3	Pendidikan - Penduduk Miskin	-0.644	-4.842	0.000	Signifikan
4	Pendapatan – Konsumsi	0.383	2.383	0.023	Signifikan
5	Pendapatan - Penduduk Miskin	-0.460	-2.978	0.005	Signifikan
6	Konsumsi - Penduduk Miskin	-0.472	-3.077	0.004	Signifikan

Source: *Data Prosesed, 2017*

The performance of successful lane model constructed based on the input of correlation matrix in Table 4 shows a high level of significance. All paths, from education to income, to consumption to the number of poor are indicated to be very significant at 95% confidence level, since all coefficients have a t-stat probability less than 0.05 as the upper limit for rejecting or accepting a null hypothesis. For the education to income path, the t-stat coefficient value of the path from the proportional rate ratio is 0.000 <0.05. Then for the income line to the number of poor people is 0.005 <0.05. So also for the consumption line to the number of poor people shows the same condition that is 0.004 <0.05.



Based on all the above statistical tests, it was finally decided that all the path coefficients involved in the model had a very high degree of significance to explain the effect of a variable on other variables either partially or simultaneously.

Results Interpretation

The results of all hypothesis testing above can be summarized in the following table:

Table 5. Hypothesis Test Results

Pengaruh Variabel	Persentase
X ₁ terhadap Y ₁	43,56
X ₁ terhadap Y ₂	50,15
Y ₁ terhadap Y ₂	14,67
X ₁ , Y ₁ bersama-sama terhadap Y ₂	35,10
Residu ϵ terhadap Y ₂	64,90
X ₁ terhadap Z	79,04
Y ₁ terhadap Z	29,47
Y ₂ terhadap Z	22,28
X ₁ , Y ₁ , Y ₂ bersama-sama terhadap Z	43,00
Residu ϵ terhadap Z	57,00

1. Effect of X1 on Y1

The effect of X1 on Y1 is 43.56 percent. This means that the level of education has a weak influence on income. The higher the level of education the higher the income earned. In this case the average length of school in Bitung does not affect the income earned. Therefore, the tendency to work will be higher than going to school.

2. The effect of X1 on Y2

The effect of X1 on Y2 is 50.15 percent. This means that the level of education has a not too strong influence on consumption. The higher the level of education, the more likely to understand and understand the needs consumed. However, the high level of education in Bitung education level is not very influential on consumption expenditure.

3. The effect of Y1 on Y2

The effect of Y1 to Y2 is 14.67 percent. This means that the income level has a weak effect on consumption, this is the variable that has the lowest influence among other variables. The higher the income level the higher the consumption expenditure. This reflects that the per capita GDP in Bitung City is included in the low category, meaning that consumption has already led to secondary needs.

4. Effect of X1, Y1 together to Y2

The effect of X1, Y1 together with Y2 is 35.10 percent. This means that the level of education and income have a weak effect on consumption. Education and income levels in



Bitung City have no effect on consumption expenditure. High level of education and income earned, consumption expenditure fixed for daily needs.

5. Effect of X1 on Z

The effect of X1 on Z is 79.04 percent, this is the variable that has the greatest influence. This means that the level of education becomes the most dominant variable affect the rise and fall of the number of poor people in the city of Bitung. Thus education in Bitung is very important in poverty alleviation programs, because it is considered the most influential factor on poverty in Bitung.

6. The effect of Y1 on Z

The effect of Y1 to Z is 29.47 percent. This means that the income level has a weak influence on the number of poor people in Bitung. In Kota Bitung, income levels do not affect the number of poor people. GDP per capita in Bitung is included in the low category, this means the number of poverty is still high.

7. The effect of Y2 on Z

The effect of Y2 on Z is 22.28 percent. This means that the level of consumption has a weak effect on the number of poor people in Bitung. The high level of consumption expenditure does not affect the number of poor people.

8. The effect of X1, Y1, Y2 together on Z

The effect of X1, Y1, Y2 together on Z is 43.00 percent. This means that the level of education, income, and consumption have a weak influence on the number of poor people in Bitung. The higher the level of education the higher the income and the level of consumption expenditure will increase, but the number of poor people is still high. Thus the level of education, income and consumption together do not affect the number of poor people in the city of Bitung.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the analysis that has been done in Chapter VI, the following conclusions are obtained:

1. The hypothesis proposed completely can be accepted, because based on the path coefficient test from X1 to Y1, X1 to Y2, Y1 to Y2, X1 to Z, Y1 to Z, and Y2 to Z are statistically significant. This information gives an indication that:

- The average length of school affects GRDP per capita,



- The average length of school affects per capita expenditure,
- GRDP per capita affects per capita expenditure,
- The average length of school affects the number of poor people,
- GDP per capita affect the number of poor people,
- Per capita expenditure affects the number of poor people.

2. Partially the strength of X1 determining Y1 changes is 43.56%. The strength of X1 which directly determines Y2 changes is 35.16%, which through its relationship with Y1 is 14.99%. Thus the effect of X1 to Y2 in total is 50.15%. Partially the Y1 power that determines Y2 changes is 14.67%. Together X1 and Y1 affect Y2 by 35.10%. The strength of X1 which directly determines Z changes is 41.47%, which by its relationship with Y1 is 19.55%, and which by its relationship with Y2 is 18.02%. Thus the effect of X1 to Z in total is 79.04%.

The power of Y1 which directly determines Z changes is 21.16%, which by its relationship with Y2 is 8.31%. Thus the effect of Y1 to Z in total is 29.47%. Partially the power Y2 determining Z changes is 22.28%. Together X1, Y1 and Y2 affect Z by 43%. Based on the above analysis it is known that the variables that have a relatively large influence on the number of poor people (Z) is the average of the average length of school (X1) or education level, while the relatively small influence is the variable per capita expenditure (Y2) or the level of consumption.

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