





SCBTII Proceeding



The 8th International Conference on Sustainable Collaboration in Business, Technology, Information and Innovation

"Synergizing Digital-Based Technology, Accounting, and Management in Developing Business Sustainability and Economic Growth in Emerging Markets"

Prama Grand Preanger Bandung Indonesia July $20^{\text{th}} 2017$

Organized by :

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The 8th International Conference on Sustainable Collaboration in Business, Technology, Information and Innovation

"Synergizing Digital-Based Technology, Accounting, and Management in Developing Business Sustainability and Economic Growth in Emerging Markets"

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Preface



This publication contains the papers that were presented at the 8th Sustainable Collaboration in Business, Technology, Information and Innovation 2017 (SCBTII 2017) held on July 20th, 2017 in Prama Grand Preanger Hotel Bandung. This seminar was organized as the series of the 4th anniversary of Universitas Telkom. Being a world-class university as the vision of Universitas Telkom brings consequences, one of them is to responsible for publishing research paper.

During the early stages, SCBTII 2017 has drawn a great deal of attention. At the time, the ball room packed to its full capacity of 150 people, while 70 other people had gathered in a separate room to follow parallel sessions. Those present belonged to the

circles of academics and economic society from Indonesia and abroad.

The present collection contains the papers of the seminar organized to offer a suitable context. The authors were invited for their up-to-date knowledge of the field. These contributions mainly centered around Strategy, Entrepreneurship, Economics; Digital-Based Management, and also, Accounting, Finance and Corporate Governance.

This encapsulates the presentation and the discussions that accompanied it. It owed much of its success to the active participation of speakers and participants. I also have to express a word of thanks to my colleagues at the Universitas Telkom, Ikatan Sarjana Ekonomi Indonesia and Ikatan Akuntan Indonesia who helped to organize the seminar and also to Universitas Galuh and Politeknik Negeri Bandung for your cooperation in SCBTII 2017.

Farida Titik K Bandung, July 20th 2017





The 8th International Conference on Sustainable Collaboration in Business, Technology, Information and Innovation

Seminar and Conference Background

The novel digital technologies are transforming all industries and the way companies operate across all vertical markets. They create new business opportunities for digital entrepreneurs both on the supply-side and the demand-side. The advent of digital era has produced several successes and failures stories in the business world. Both of them provide lessons about adaptation in digitalize world. Some companies were failed to grasp the opportunities of digital business models.

Digital technology offers business three key benefits. Firstly, digital technology facilitates faster and more efficient working. Second, digital technology help businesses to more flexibility adapt to change. Finally, digital technology can be used to create new forms of knowledge and intelligence to benefit humankind.

By empowering business leaders with tools and methods to analyze data and make informed decisions in datarich environments. This seminar will review accounting and management issues related to synergizing Digital-Based Technology in business and government.

The conference will involve the participation of internal and external stakeholders, such as: employees, managers, the board of directors, investors, consumers, regulators, researchers and practitioners around the world (professionals, directors and entrepreneurs of any sector and department who want to adapt the latest trends in digital era). It will encourage debates and address issues across local, national, and global context based on the theme: "Synergizing Digital-Based Technology, Accounting and Management in Developing Business Sustainability and Economic Growth in Emerging Markets".



The 8th International Conference on Sustainable Collaboration in Business, Technology, Information and Innovation

"Synergizing Digital-Based Technology, Accounting, and Management in Developing Business Sustainability and Economic Growth in Emerging Markets"

Bandung, July 20th, 2017

Keynote Speaker



Dr. H. Ahmad Heryawan, Lc., M.Si



Speaker :



Prof. Dr. Mustafa B. Mat Deris (Universiti Tun Hussein Onn Malaysia)



Prof. Dr. Haryono Umar, MSc, Ak, CA (Director Anti-farud Institution Perbanas)



Isnaeni Achdiat, CISA, CISM, CGEIT (President of ISACA Indonesia Chapter)



Dr. Ahmad Irfan (President Director at PT BJB)



The 8th International Conference on Sustainable Collaboration in Business, Technology, Information and Innovation v



Ririek Adriansyah, MM (CEO of Telkomsel)



Assiciate Professor Nathashit Gerdsri Ph.D (Mahidol University, Thailand)



Dr. Dadan Rahadian (Telkom University)



Christian Sugiono (Founder & CEO of Malesbangetdotcom (MBDC))



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"Synergizing Digital-Based Technology, Accounting, and Management in Developing Business Sustainability and Economic Growth in Emerging Markets"

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List of Paper

Dr. Manodip Ray Chaudhuri, Partha Naskar

Yusuf Hendriarto, Ade Irma Susanty

Mohammad Fariz Shidqi, Dodie Tricahyono

Pri Hermawan, Virginia Mandasari

Elisha Nathania. H, Nur Arief Rahmatsyah Putranto

Tongam Lumban Tobing

The Effect Of Organizational Environment On Knowledge Management And Organizational

Nana Darna, Ernie Tisnawati Sule, Maman Kusman, Yunizar

Factors Affecting The Adoption of E-logistics in Indonesian E-Commerce Industry Using TOE Framework......82

Yudi Iskandar, Gadang Ramantoko

Yora Radityohutomo, Gede Agung Ary Wisudiawan, Andry Alamsyah, Anisa Herdiani

Andry Alamsyah, Fatma Saviera

Dion Nurfadhilah Benardi, Andry Alamsyah

Summarizing Online Conversation of Indonesia Tourism Industry using Network Text Analysis 110

Andry Alamsyah, Sheila Shafira, Muhamad Alfin Y

Aas Suhendar, Gede Agung Ary Wisudiawan, Anisa Herdiani

Yos Sunitiyoso, Ilham F. Nurdayat, Fikri Hadiansyah, and Shimaditya Nuraeni



Nurdiana Mulyatini

Optimizing Regional Financial Management by Implementing Good Government Governance 137

Ati Rosliyati

Brahmandi Andria Sastra, Indrawati

Pradipta Suarsyaf, Yudi Azis

The Role Of Internal Control Sales In Increasing Revenues In Madani Company 158

Eva Faridah, Ali Muhidin

Ratih Hendayani, Suci Fariani Utami Sarianto

Fari Putra, Aurik Gustomo

Carolina Lasambouw, Ediana Sutjiredjeki, and Neneng Nuryati

Nono Wibisono, Dwi Suhartanto

Quality Assurance System in Politeknik Negeri Bandung: Experience in 2005 - 2017 195 Herawati Budiastuti, Ediana Sutjiredjeki, Laura Ofelia Astuti

Technology	Acquisition	Model	In	Nationl
Pharmaceuti	cal Industry			200

Evi Sylvia Nurrasjid, Ernie Tisnawati Sule, Ina Primiana, Erie Febrian

Primary Factors In Human Capital Management That Significantly Influence Toward The Performance Of Employee209

Hadi Lestari, Ade Irma Susanty

Amanda Febrila S, Shimaditya Nuraeni

Iman Chaerudin, Ina Primiana, Martha Fani Cahyandito

Sumini, Ade Irma Susanty

Determinant Factors of Employee Satisfaction in the Performance Appraisal Based on Management by Objectives......241

Fiera Wardhani Gladisa, Ade Irma Susanty

Factors That Affecting Employees Career In Directorate Of Human Capital Management PT. Telekomunikasi Indonesia, Tbk......247

Romles Simanjuntak, Jafar Sembiring

The Influence Of Talent Management On The Job Satisfaction Of Employees In Telkom University255

Helmina Ardyanfitri, Ratri Wahyuningtyas

Business Growth Strategy : Collaboration 264



Dani Ramdani, Ina Primiana, Umi Kaltum, Yudi Azis

Underwriter's Reputation,Return On Equity,Debt To Equity, Ownership Concentration And Inflation Of Underpricing When Initial Public Offering On The Indonesia Stock Exchange 2010 – 2016 274

Reva Yuliani

Abian Maubigustha, Khairani Ratnasari Siregar

The Relationship of Good Public Governance and Easy of Doing Business Performance: An Exploratory Study 291 Sofik Handoyo

Karina Ardianti, Yunieta Anny Nainggolan

Apri Budianto

Dudi Pratomo, Dini W Hapsari

Risk Mapping on Financial Technology 326 Siska P.Yudowati

Adopting real life entrepreneurs' experiences into youth entrepreneurial learning process model 331

Drs. Dedy Saefulloh, MBA., PhD

Karima Zahra Suwandiman, Gema Wibawa Mukti

Dwi Irianto, Dwi Suhartanto, Dewi Purnamasari, Yuniasari Megandini

A Networked Perspective On Business Model For Sap Managed Services......351

Adi Suroso, Gadang Ramantoko

Business Strategy Based on Opportunity and Unique Competency to Improve Competitive Advantage of Tourism Business in West Java...359

Santo Dewatmoko, Meydia Hasan, Sucherly, Hilmiana

Yana Dahyana, Ade Irma Susanty

Andry Alamsyah, Fariz Denada Sudrajat, Herry Irawan

Nathasit Gerdsri, Alisa Kongthon

Rizki Ramadhan Yudhya

Sisca Eka Fitria, Eka Yuliana

Lia Yuldinawati, Alexander van Deursen, Jan A. G. M. van Dijk



Andry Alamsyah, Nurlisa Laksmiani, Lies Anisa Rahimi

Management Commitment And Customer Service Recovery Performance : A Study Of Customer Service In A Broadband Operation And Maintenance Service Company In Indonesia ... 388

Dadang Rusmana Iriadi, Ade Irma Susanty

Edi Witjara, Sulaeman Rahman Nidar

Hastri Pratita Saptaya, Dodie Tricahyono, Tri Djatmiko

Ahmad Heryawan, Ina Primiana, Martha Fani Cahyandito

Teguh Budiman

Ahmad Irfan, Ina Primiana, Aldrin Herwany, Erie Febrian, Wardhana

Moh Farid Najib

Volatility Spillover Analysis In Stock Market of China, Singapore, Malaysia and Indonesia (2011-2015 period)......395

Anisah Firli, Dzaky Tasilawati Fadhilah

Rini Setyaningsih, Paulus Insap Santosa, Lukito Edi Nugroho

Mohamad Novaldi, Dhany Esperanza

Knowledge Transfer Model Through Continuous Improvement Implementation at Small Enterprises Cikoneng District Ciamis Regency...398

Elin Herlina, Dini Yuliani

Farida Titik Kristanti & Sri Rahayu

Arbitrage Pricing Theory By Considering The Political Risk In Indonesia Stock Exchange400

Paulina Yuritha Amtiran

Multifactor Model For Market Overreaction Condition......401

Ferikawita M. Sembiring

The Influence Of Company Reputation And Competitive Strategy On The Rural Bank Performance In West Java......402

AV Rahajeng Widyarsih, Ahmad Irfan





The 8th International Conference on Sustainable Collaboration in Business, Technology, Information and Innovation 2017



CORPORATE CULTURE and ORGANIZATIONAL COMMITMENT of TRAINING

INSTITUTION in INDONESIA

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Abstract

Organizational Commitment is an aspect that plays an important role in an organization. Commitment to the organization can influence the improvement of effectiveness and efficiency. Employees who have strong commitment to the organization will show maximum effort in doing the task and believed to dedicate their time, energy, talents, and loyalty to the organization, compared with employees who do not have a commitment. One of the factors that affect the organization's commitment is the organization's culture. In this study, the factors measured include the organizational culture of integrity, enthusiasm, and totality.

This study aims to determine how the culture of an organization that consists of integrity, enthusiasm, and totality, how is the commitment of the organization, how significant is the influence of organizational culture on organizational commitment both simultaneously or partially at Training Institution of Indonesia.

The data analysis technique used in this study is path analysis with SPSS for Windows version 22. The study population is all of the employees of Training Institution of Indonesia with a total sample of 148 employees. Data were collected using a questionnaire containing 55 items related statement of organizational culture and organizational commitment.

The analysis results showed that the culture of the organization as a whole amounted to 76.68%, which can be categorized as strong, with details of the integrity being 80.63%, 73.21% being enthusiasm and 76.12% of the totality variable. The organizational commitment is categorized to be very strong by the amount of the value of the percentage 82.46%. The results of path analysis showed that simultaneously organizational culture significantly influence organizational commitment with the amount of influence amounting to 35.80%. Partially the variable integrity significantly influence commitment by 28.90%, enthusiasm by -31.50%, and totality by -17.70%.

KeyWords: organization culture, organization commitment, integrity, enthusiasm, totality.

Introduction

Telecommunications technology advancement and rapidly changing environment, marked by the advancement of information, changes in market tastes, demographic changes, economic fluctuations, and other dynamic conditions, require organization to respond to these changes so that the organization can thrive in global competition. Organizational changes will have an impact on every individual residing within the organization. Every individual who becomes a part of an organization is required to develop and realize their full competences. Organization will utilize the competence of the individual to provide an assessment of performance.

Organizations must be more flexible to adapt to a competitive environment. Flexibility is determined by the organization's ability to have adequate resources abilities, skills, high competence and commitment to the organization. The ways by the company utilize and develop human resources in one way can be done through having organizational culture that serves as a guide for any employee to behave and act.

Commitment to the organization is an aspect that plays an important role in an organization.

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Because commitment to the organization can influence to increase the effectiveness and efficiency of work. Employees who have a strong commitment to the organization will show maximum effort in doing the task and are believed to dedicate time, energy, talents, their greater loyalty to the organization, compared yo employees who do not have commitment. If the commitment to the organization is not considered the organization is likely to generate unfavorable impact on the organization's progress.

Despite the commitment to the organization being indispensable, in reality, not all employees can demonstrate their commitment to the organization. For example Training Institute Indonesia has decreased number almost every year. Employee turnover during this time will hurt the performance of the company if there is no effort from the company to lower the levels of entry and exit (turnover) of the employees. The turnover rate of Training Institute Indonesia can be seen in Table 1.1 below:

	Training Institutions Indonesia Employee Turnover 2012 – 2015							
ar	Number of	Number of	Percentage of Turnover	Number of Turnover	Percenta of Turno			
	Employee	Turnover	(%)	APS	APS(%			

Table 1.1

Year	Number of Employee	Number of Turnover	Percentage of Turnover (%)	Number of Turnover APS	Percentage of Turnover APS(%)
2012	461	66	14	11	2
2013	395	107	27	17	4
2014	288	37	13	9	3
2015	254	42	17	14	6

Source: Institute for Training Indonesia (2015)

Training Institutions Indonesia from 2012 to 2015 has decreasing number of employees both in and out. The reason of the number of incoming and outgoing employees at Training Institute Indonesia, namely because of the need and the organization with the request of its own with some background include: work sites are close to home, better selfactualizing, can not keep up with changes, family and other interests. Based on the above data, it is known that the number of departing employees have a growing percentage of which in 2012 it is increased by 14% to 27% in 2013 so that the data turnover average is 17%. For the percentage of outgoing employees at request either retire early or to move away from Indonesia Training Institute in 2012 amounted to 2% which increased to 4% in 2013 to an average of 4% above tunrover may indicate a decline in organizational commitment.

Turnover continues to increase each year indicating that the organizational culture in the company is still weak. Referring to the theory, one of the causes of low commitment is culture. Therefore it shows the indications of turnover. One of the signs of a strong culture is a reduced level of discharge of employees (Unslot, 1988). Many factors may influence commitment to the organization and one of them is the organization's culture.

Training Institutions Indonesia continues to build system and integrated corporate culture as a comprehensive business management approach to achieve excellent performance of the company, in compliance with the ethical business and its consciousness. Companies and employees who are

sensitive to social responsibility will try to fulfill them to the society as part of being good citizens. Moreover the system and culture continue to be developed in accordance with the demands and changes in the business to realize the ideals that Training Institute Indonesia continues to advance, valued by customers, competitive in the industry and become a company role model.

Theoretical Base and Methodology

According to Stephen P. Robbins (2012) it is the field of study of the impact that individuals, groups, and structure have on behavior within the organization with the goal of applying such knowledge to improve organizational effectiveness.

According to Aydin et al (2009: 37) on the research entitled The Role of Culture on Organizational Effectiveness, it is found that the effectiveness of the organizations is affected by the 10 (ten) organizational cultural factors. It is widely accepted in the literature that organizational culture is a complex concept that can be analyzed from various perspectives. After a detailed investigation of the literature, according to Aydin et al (2009: 37) organizational culture can be measured by Involvement, Collaboration, Transmission of Information, Learning, Care About Clients, Strategic Direction, Reward and Incentive System, System of Control, Communication, Coordination And Integrati on.





Source: Aydin & Ceylan (2009: 37) Figure 1.1

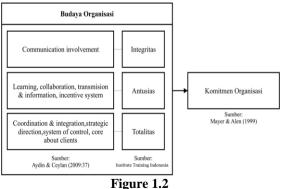
Dimensions of Organizational Effectiveness Mosel

Based on the cultural factors put forward by Aydin and Ceylan, researchers use these factors as the variables of the study. This is because the researchers wanted to know how big is the influence of organizational culture in Training Institute Indonesia on organizational commitment.

Table 1.2
Implementation of Culture and Cultural Organization by Aydin & Ceylan at Training Institute
Indonesia

Culture Based on Theore	etical Approach	Culture of Training Institute Indonesia		
Description	Value	Value	Description	
-Building trust and good will between stakeholders in an open and sincere relationship based on capability -The condition in which all members of the organization have the chance to input ideas and recommendations	Communication Involvement	Integrity	-Building trust and good will between stakeholders in an open and sincere relationship based on capability -Always think, speak, and act properly; upholding reputation and the ethic code of profession	
-Knowledge Increasing Process -Teamwork more than individual. -New informations arrive on time. -Motivates.	Learning Collaboration- Transmision & Information Incentive System	Anthusiasm	- Developing and Betterment in all subjects in order to get the optimal plus value and the best result with high spirit.	
-Commitment to work effectively alongside other divisions -Determinator of Organization Planning and Goal -Structured Observation -Customer Satisfaction- centric	-Coordination & Integration - Strategic direction - System of Control - Care about clients	Totality	 Commitment to work in totality and accurately with the best competition base full of responsibility. Always treat customers as the number one beneficial partner that develops evermore. 	
Source: Aydin & Ceyl	an (2009:37)	Source : Traini	ng Institute Indonesia (2013)	

Based on data from the company, journals and theories that exist, the framework of this research is shown below:



Framework Flow

Data Collection Methods: Questionnaire (Quesionnaire) This technique is a technique in which researchers give a set of questions or also known as a questionnaire. The statement contained in the questionnaire are concerned with variables that are discussed in this research, namely organizational culture and organizational commitment. library research techniques is a data collection technique in which researchers study the literature associated with the research. The results of the research can be used as additional literature for researchers in discussing problems in this study.

The technique that the researcher vamooses is the Proportionate random sampling technique, this is because the population is not homogeneous and stratified proportionally. So the probability sampling technique is suitable for use in this study. Researchers gave the same rights to the population to be selected into the sample. Total population of the employee of Training Institute Indonesia in May 2016 amount to as many as 228 people. The sampling in this study use the Slovin formula by Riduwan (2013: 65) which state as follows: where, N = the number of population n = number of samples d = precision (fixed at 5% with a confidence level of 95%) n = 146.

Hypothesis

Based on the framework the research hypotheses are:

- 1. How does culture influence the organizational commitment simultaneously.
- 2. How does culture influence the organizational commitment partially.

Discussion

The sample used in this study were Training Institute Indonesian employees of amounting to 148 people. Furthermore, respondents were given a questionnaire which is a collection of statements about Cultural Organization (Integrity (X_1) , Enthusiast (X_2) and the totality (X_3)) with 26 statements and of commitment with 9 statements. Based on the results of descriptive analysis it is indicated that organizational culture which consists of Integrity, enthusiasm and totality in Training Institute Indonesia is included in the strong category with a percentage of 76.73%. This shows uniformity of behavior among the employees of Training Institute Indonesia, and it is an indication that the employee's behavior has not met the company's expectations, the behavior that needs to be improved in accordance with the rules and values of the company. Integrity's (X1) sub variables Involvement and Communication are in a very strong category. Enthusiastic has four sub

(Y).

variables: Collaboration, Learning, Transmission & Information and Incentive System and all are included in strong category. Totality has four sub variables measured, namely Care about Clients, Strategic Direction, System of Control and Coordination and Integration which are also all in the strong category. Organizational commitment (Y) of Training Institute of Indonesia are in the category of very powerful which means employees have a very strong commitment and strong spirit, are open minded, productive, and have concern for the fate of the company.

Path Analysis

Path analysis is a statistical technique used to examine the comparative strength of the relationship or the direct and indirect influence between variables.

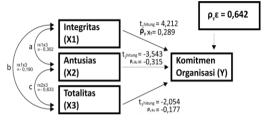


Figure 1.3 Research Model of Path Analysis

Based on the calculation above, it can be seen that the influence of organizational culture on organizational commitment at 35.80 and 64.20 is influenced by other factors, while for each variables of organizational culture are: Integrity variable (X₁) has a total effect of 13.75%, Enthusiastic variable (X₂) have a total effect of 55.5%, and totality variable (X₃) have a total effect of 0.89% towards Organizational commitment variable

Influence of Organizational Culture on the commitment of the Organization Simultaneously Table 1.3 Test results of Variable X₁, X₂ and X₃

	Model	Sum of Squares	df	Mean Square	F	Sig.
	Regression	14,773	3	4,924	26,799	,000 ^b
1	Residual	26,461	144	,184		
	Total	41,234	147			

a. Dependent Variable: Y

b. Predictors: (Constant), X₃, X₁, X₂

According to Table 1.3, it is known that the value of F_{count} is 26.799. F_{table} value can be seen in Table F distribution with a = 0.05 and k = V1,

V1 = number of independent variables = 3 and V2 = nk-1, with n = number of samples, V2 = 148-3-1 = 144. With the above information and referring to

Table F Distribution, then obtained F_{table} value of 2.161, so the result is: F_{count} (26.799)> F_{table} (2.161) F test results above show that H_o is rejected and H_a is accepted, this means that the

hypothesis research reads "the culture of the organization's has an overall significant effect on organizational commitment in Training Institute Indonesia".

Influence of Organizational Culture on the Organization's commitment Partial (t test) Tabel 4.8 Result of Variable X1, X2 and X2 t Test

	Kesuit of Variable A ₁ , A ₂ , and A ₃ t rest							
		Unstandardized Coefficients		Standardized Coefficients				
Mo	del	В	Std. Error	Beta	t	Sig.		
1	(Constant)	3,781	,345		10,960	,000		
	X1	,287	,070	,289	4,121	,000		
	X2	-,281	,079	-,315	-3,543	,001		
	X3	-,197	,096	-,177	-2,054	,042		

a. Dependent Variable: Y

- a. The value of t_{count} and path coefficients of each variables including Integrity (X₁), Enthusiast (X₂), and totality (X₃) can be viewed on the Coefficients Standardized column (Beta). To facilitate the reader, the author will describe the t_{count} and the correlation coefficient of each variable X as follows:
 - 1. Variable Integrity (X_1) has a value of t = 4.121, with a path coefficient value of 0.289.
 - 2. Variable Enthusiast (X_2) has a value of t = 0.3543, with a path coefficient of -0.315.
 - 3. Variable totality (X_3) has a value of t = -2.054, with a path coefficient of -0.177.
- b. Value of the variable residue or error factor $(\rho y \epsilon)$ can be obtained through the following equation: $\rho_y \epsilon = 1 R^2$ $\rho_y \epsilon = 1 0.358 = 0.642$.

Conclusion

Cultural organization of integrity, enthusiasm and totality simultaneously has significant effect on organizational commitment. However, in this study the totality and enthusiastic variables have significantly negative effect on organizational commitment at training Institute Indonesia. The value of the influence is 35.80%, and the rest of the influence amounting to 64.20% is influenced by other factors that were not discussed in this study. This means that changes in the integrity, enthusiasm and the totality simultaneously or together will have a significant influence and organizational commitment in line at CorpU Telkom amounting to 35.80%.

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