

**The 2<sup>nd</sup> International Conference on Business and Banking Innovations (ICOBBI)**  
**“Nurturing Business and Banking Sustainability”**  
Surabaya, 14<sup>th</sup> - 15<sup>th</sup> August 2020

**Proceeding Book of**  
**The 2<sup>nd</sup> International Conference on Business and Banking Innovations**  
**(ICOBBI) 2020**  
**“Nurturing Business and Banking Sustainability”**  
Surabaya, 14 - 15<sup>th</sup> August 2020

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### FOREWORD

Alhamdulillah, praise be to Allah Subhanahu Wa Ta'ala for granting us the opportunity to organize and publish the proceedings of the 2<sup>nd</sup> International Conference on Business and Banking Innovations (ICOBBI) with the topic “*Nurturing Business and Banking Sustainability*”. This proceeding contains several researches articles from many fields in Marketing, Management Technology, Finance, Banking, Human Resources Management, Information System Management, and Islamic Economics.

The 2<sup>nd</sup> International Conference on Business and Banking Innovations was held on 14<sup>th</sup> – 15<sup>th</sup> August 2020 by virtual (online) meeting and organized by the Master Management Study Program of STIE PERBANAS Surabaya in Collaboration with six Higher Education Institutions in Indonesia and five Universities from Asia countries. Keynote speakers in this conference were: Prof. Angelica M..Baylon, Ph.D (Director of the Maritime Academy of Asia and the Pacific, Philippines), Chonlatis Darawong, Ph.D. (Head of the Master of Business Program Sripatum Chonburi University - SPU Graduate School Bangkok, Thailand), Prof. Madya Dr. Reevany Bustami (Director of Centre for Policy Research and International Studies Universiti Sains Malaysia), Associate Prof. Dr. Ellisha Nasruddin (Graduate School of Business Universiti Sains Malaysia), Associate Prof. Pallavi Pathak Ph.D. (School of Management Sciences, Varanasi, India) and Prof. Dr. Tatik Suryani (Head of the Master of Management Study Program of STIE Perbanas Surabaya, Indonesia).

I would like to give high appreciation to the Rector of STIE Perbanas Surabaya for his support at this event. Acknowledgments and thank you to all the steering and organizing committees of the ICOBBI for the extra ordinary effort during the conference until this proceeding published. Thank you very much to all presenter and delegates from various Universities. Beside it, I would like to express our gratitude to the six universities, namely Universitas 17 Agustus Surabaya, Universitas Surabaya, Universitas Dr. Soetemo Universitas Dian Nuswantoro Semarang, STIE 66 Kendari, Institut Institut Bisnis dan Keuangan Nitro Makassar which has been the co-host of this event.

Hopefully, the proceeding will become a reference for academics and practitioners, especially the business and banking industry to get benefit from the various results of the research field of Business and Banking associated with Information Technology. Proceedings also can be accessed online on the website <https://pascasarjana.perbanas.ac.id>.

Chair of the Master Management Study Program  
STIE Perbanas Surabaya

**Prof. Dr. Tatik Suryani, M.M.**

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# The Effect of Transformational Leadership and Work Commitment on Incentives and Performance of Disaster Preparedness Team (Tagana) of Southeast Sulawesi Province

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### ABSTRACT

Bakhtiar Abbas. "The Effect of Transformational Leadership and Work Commitment on Incentives and Performance of Disaster Preparedness Team (Tagana) of Southeast Sulawesi Province This study aims to study and analyze the Effect of Transformational Leadership and Work Commitment on Incentives and Performance of Disaster Preparedness Team in Southeast Sulawesi Provice. The total population is 250 people, while the sample size is 72 respondents. Determination of the sample using stratified cluster random sampling technique. The analytical tool used is Partial Least Square.

The results showed that; (1) Transformational leadership has a positive and significant effect on incentives for Disaster Preparedness Team (Tagana); (2) Transformational leadership has a positive and significant effect on the performance of the Tagana; (3) work commitment has a positive and significant effect on incentives of the Tagana (4) work commitment has a positive and significant effect on the performance of the Tagana and (5) Incentives have a positive and significant effect on the performance of the Southeast Sulawesi Province Tagana.

### 1. INTRODUCTION

The Disaster Preparedness Team (Tagana) of Southeast Sulawesi Province is a social organization engaged in community-based natural disaster and social disaster management, during emergency response and post-disaster as well as tasks in handling other social problems related to disaster management.

The Control and Empowerment of Tagana is carried out by the Minister of Social Affairs of the Republic of Indonesia who serves as a regulator and facilitator for Tagana, the Governor cq. The Head of the Provincial Social Institution as the controller for the Tagana in the province and the District/City cq. Head of Social Service District/City Social Agency as the controller for Tagana in District/City (Permensos RI Number 29 of 2012).

The Tagana in Southeast Sulawesi have more than 1000 members spread across seventeen (17) districts/cities, and for members serving in the Province more than 250 people, have various specifications of expertise in disaster management such as in the field of Kitchen and logistics Management., the field of Command Post Management, the field of Shelter Management, the field of Rapid Response Teams (TRC), the field of Search and Rescue (RESCUE) and the field of Psychosocial Support Services (LDP). The Tagana are also divided according to the level of training and education that has been followed in order to increase competence, namely Young Tagana, Intermediate Tagana and Expert Tagana. The organizational structure of the Tagana consists of a Forum Chair, Deputy Chair, Secretary, Treasurer, Public Relations and Cooperation, Data and Information, Operations and Emergencies, Human Resources Development and Capability, Preparedness and Prevention and Equipment.

Tagana Personnel is a special disaster management unit that is required to be ready at all times to carry out disaster management tasks at local, regional and national scales, providing fast, precise and maximum service to the entire community, so that human resource management is urgently needed. effective and efficient in order to produce optimal performance. Transformational leadership style is a type of leadership style that is more inclined to be implemented in this institution, which influences personnel work commitment by combining transformational elements such as ideal influence, inspirational motivation, intellectual stimulation, individual attention, charismaticism, creativity, team orientation, coaching and recognition of personnel.

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Based on the pre-research conducted on the Tagana of Southeast Sulawesi Province, it is known that some personnel stated that they did not feel reluctant to previous leaders, the distribution of jobs was not

evenly distributed and the provision of training opportunities was less objective, personnel also stated that they were not satisfied with the supervision of their superiors. previously, less satisfied with the number of incentives, and less satisfied with colleagues who tend to show individuals who prioritize their respective egos. In addition, the effectiveness and efficiency of work is still considered lacking by the management of the organization because the use of office space is still not maximal, a lot of space is still not functioning properly, besides that, there are still many personnel who do not carry out picket rules properly and without information. The next challenge is that this organization is a voluntary institution, in essence that volunteers are people who work voluntarily or in certain organizations without wanting or involving money in return for their work, while the current incentives are not honoraria or salary but are a form of compassion for members both routine and every activity.

Based on the above phenomena, the authors are interested in conducting research with the title: "the influence of transformational leadership and work commitment to the incentives and performance Tagana of Southeast Sulawesi Province".

## 2. THEORETICAL FRAMEWORK AND HYPOTHESES

Transformational leadership is defined as a leader's ability to change work abilities, work motivation, and work patterns, and the perceived work values of subordinates so that they are better able to optimize performance to achieve organizational goals. This variable is an independent variable which is an unobservable (latent) variable. For this reason, this variable will be measured using 4 (four) indicators that refer to the measurement proposed by Sedarmayanti (2010: 185), namely idealized influence, inspirational motivation, intellectual stimulation and individualized consideration or individualized attention.

Work commitment is defined as a condition felt by employees that can lead to strong positive behavior towards their work organization. This variable is an independent variable which is an unobservable (latent) variable. For this reason, this variable will be measured using 3 (three) indicators that refer to the measurements proposed by Blau in Vivin (2011: 39), namely the suitability of life orientation with the task/job, attention to the task/job, the amount of time spent on the task/work, the willingness to always be involved in the task/job.

The provision of incentives in this study is an award or reward given to motivate workers to have high performance, not permanent or at any time. The indicators for measuring the incentive-giving variable in this study refer to the opinion expressed by Manullang (1996), namely financial incentives and non-financial incentives.

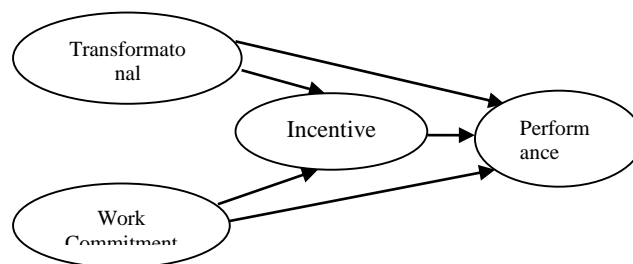
Performance is defined as the work results of employees in carrying out an activity or program and policies in realizing the goals, objectives, vision and mission of the organization as stated in the strategic plan of an organization. This variable is a latent variable measured by 4 (four) indicators which refer to the opinion expressed by Sedarmayanti (2001), namely the quality of work, initiative, ability and communication. Based on the flow of thinking framework above, the researcher compiles a conceptual framework in this study as presented in Scheme 1.1.the following:



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### Research Hypothesis:

1. Transformational leadership has a positive and significant effect on the incentives for Tagana of Southeast Sulawesi Province.
2. Transformational leadership has a positive and significant effect on the performance of Tagana of Southeast Sulawesi Province.
3. Work commitment has a positive and significant effect on the incentive for Tagana of Southeast Sulawesi Province
4. Work commitment has a positive and significant effect on the performance of the Tagana of Southeast Sulawesi Province.
5. Incentives have a positive and significant effect on the performance of the Tagana of Southeast Sulawesi Province.

### 3. RESEARCH METHOD

The study typology that is explanatory is transformational leadership and work commitment to the incentives and performance of the Southeast Sulawesi Province Tagana which provides an explanation of the causal relationship between variables through hypothesis testing.

The study location is the Tagana Southeast Sulawesi Province. The duration of the study was 3 months with a breakdown of time: in the first month the researcher gave a questionnaire. In the second month, the researchers collected questionnaires that had been filled in by the respondents and in the third month the researchers processed the data with Smart PLS Software.

The population in this study were all Team of Southeast Sulawesi Province Tagana. The total number of Team for Tagana of Southeast Sulawesi Province is 250 people. Based on the calculation of the Slovin formula, the researcher considers drawing a sample of 72 respondents. Determination of the sample of this study using a stratified cluster random sampling technique. Strata is carried out based on the work unit of the Tagana of Southeast Sulawesi Province.

This study uses descriptive statistical analysis and inferential statistical analysis of the data obtained in the field. Descriptive analysis is used to describe in more depth each research variable. While quantitative techniques are used to see the strength and weakness of the influence between independent variables and the dependent variable, namely by analyzing the data that has been scored according to a predetermined measurement scale through multiple linear regression analysis using Microsoft Excel, SPSS software and SmartPLS.

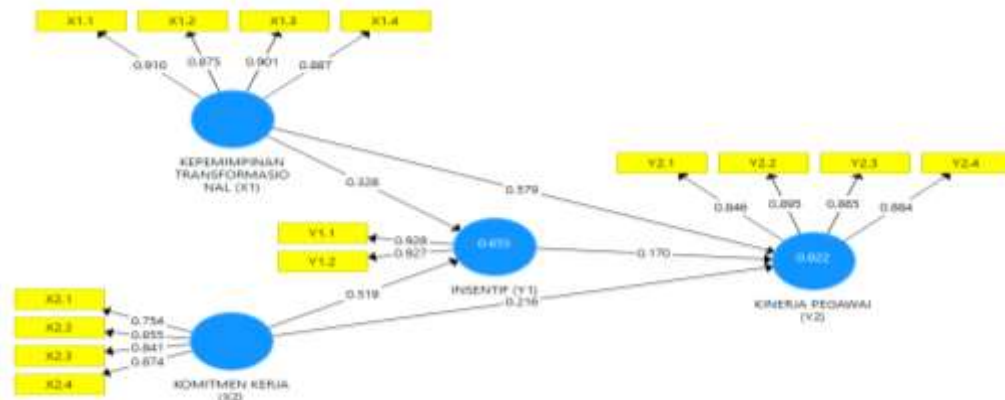
### RESEARCH RESULT

The measurement model for validity and reliability tests, the model determination coefficient and the path coefficient for the equation model, can be seen in Figure 1 the following:



Figure 1.

Display of PLS Results Alogarithms of Direct Relationship of Transformational Leadership and Work Commitment to Incentives and Performance



Hypothesis testing is done by running bootstrappings against the Partial Least Square (PLS) to see and determine the influence between the variables designed in this study. From the PLS output, the structural model and hypothesis testing is done by looking at the estimated path coefficient and seeing the significance value by comparing the statistical t value with the t Table value or the P-value <0.05.

- Reads the R Square Value of PLS output After the estimated model meets the Outer Model criteria, the next step is testing the structural model (Inner Model). Reading the Inner Model is evaluating the relationship between the hypothesized constructs. Here are the R-Square values of the construct:

	R-Square
Incentives	0,655
employee performance	0,822

Source: Primary data processed, 2020

Table 1 above gives a value of 0.655 for the incentive construct, which means that transformational leadership and work commitment are able to explain the incentive variable by 65.5 percent and the rest is influenced by other factors not examined in this study, namely 34.5 percent. The R-Square value is also found in employee performance which is influenced by transformational leadership, work commitment and incentives, which is 0.822, which means that transformational leadership, work commitment and incentives are able to explain employee performance variables by 82.2 percent and the rest 17.8 percent are affected. by other factors not examined in this study.

Apart from using the R-square, the goodness of fit model is also measured by using the Q-Square predictive relevance for the structural model, measuring how well the observed value is generated by the model and also the estimation of its parameters. The Q-Square value shows that the model has predictive relevance if the Q-Square value is between 0 to 1. The Q-Square calculation is done with the formula:

$$Q^2 = 1 - \{(1 - R_1^2) (1 - R_2^2)\}$$

Where  $R_1^2$ ,  $R_2^2$  are the R-Square of the endogenous variables.

Quantity  $Q^2$  has a value in the range  $0 < Q^2 < 1$ , where closer to 1 means the model is getting better. The magnitude of  $Q^2$  is equivalent to the coefficient of total determination in the path analysis. The calculation of the goodness of fit model is as follows:

$$\begin{aligned}
 Q^2 &= 1 - \{(1 - R_1^2) \times (1 - R_2^2)\} \\
 &= 1 - (1 - 0,655^2) \times (1 - 0,822^2) \\
 &= 1 - (0,43) \times (1 - 0,68) \\
 &= 1 - (0,57) \times (0,32) \\
 &= 1 - 1824 \\
 &= 0,8176
 \end{aligned}$$

Based on the above calculations, it shows that the endogenous variables are able to explain the performance variables of 0.8176 or 81.76%, while the remaining 18.24% is explained by variables not included in this research model, the variables in question are spiritual leadership and work culture:

- Read the Results For Inner Weight

Furthermore, to determine whether a hypothesis is accepted or not, it is done by comparing t statistical with t table, provided that if t statistic > t table, then the hypothesis is accepted. For more details, see the following table:

Tabel 2. Results for Inner Weighs

	Original sample (O)	Sample Mean (M)	Standard Error	t-Statistics	P Values
Transformational leadership → Insentif	0,328	0,326	0,104	3.143	0.002
Transformasional leadership → Performance	0,635	0,633	0,092	6.893	0.000
Work commitment → Incentive	0,519	0,522	0,096	5.385	0.000
Work commitment → Performance	0,305	0,307	0,098	3.114	0.002
Incentive → Performance	0,170	0,159	0,084	2.022	0.044

Source: Primary data processed, 2020

relationship between constructs (Table 2), the hypothesis testing and the direct effect path coefficient are obtained which aims to prove the proposed hypothesis can be accepted or rejected. The results of hypothesis testing can be explained as follows:

### 1. Hypothesis 1

The results of transformational leadership testing for incentives can be proven by the estimated path coefficient value of 0.328 in a positive direction. The path coefficient which is positive means that the relationship between transformational leadership and incentives is unidirectional. This can be seen from the p-value of  $0.002 < \alpha = 0.05$ , which is significant. The results of hypothesis testing (H1) prove that transformational leadership has a positive and significant effect on the incentives for the Tagana in Southeast Sulawesi Province. This means that the better the transformational leadership, the more incentive for Tagana employees of Southeast Sulawesi Province. Thus, the first hypothesis proposed, namely: transformational leadership has a positive and significant effect on the incentives for Tagana of Southeast Sulawesi Province employees can be accepted.

### 2. Hypothesis 2

The results of the transformational leadership test on performance can be proven by the estimated path coefficient value of 0.635 in a positive direction. The path coefficient which is positive means that the relationship between transformational leadership and performance is unidirectional. This can be seen from the p-value of  $0.000 < \alpha = 0.05$  which is significant. The results of hypothesis testing (H2) prove that transformational leadership has a positive and significant effect on the performance of the Tagana in Southeast Sulawesi Province. Thus, the first hypothesis proposed, namely: transformational leadership has a positive and significant effect on the performance of the Southeast Sulawesi Province Tagana can be accepted.

### 3. Hypothesis 3

The results of testing work commitment to incentives can be proven by the estimated value of the path coefficient of 0.519 in a positive direction. The path coefficient which is positive means that the relationship between work commitment and incentives is unidirectional. This can be seen from the p-value of  $0.000 < \alpha = 0.05$  which is significant. The results of hypothesis testing (H3) prove that work commitment has a positive and significant effect on employee incentives for Tagana in Southeast Sulawesi Province. Thus, the third hypothesis proposed, namely: work commitment has a positive and significant effect on employee incentives for Tagana of Southeast Sulawesi Province employees can be accepted.

### 4. Hypothesis 4

The test results of work commitment to performance can be proven by the estimated path coefficient value of 0.305 in a positive direction. The path coefficient which is positive means that the relationship between work commitment and performance is unidirectional. This can be seen from the p-value of  $0.002 < \alpha = 0.05$  which is significant. The results of hypothesis testing (H4) prove that work commitment has a significant effect on the performance of the Tagana in Southeast Sulawesi Province. Thus, the fourth hypothesis proposed, namely: work commitment has a significant effect on the performance of Tagana of Southeast Sulawesi Province can be accepted.

### 5. Hypothesis 5

The results of the incentive test on performance can be proven by the estimated path coefficient value of 0.170 in a positive direction. The path coefficient which is positive means that the relationship between incentives and performance is unidirectional. This can be seen from the p-value of  $0.044 < \alpha = 0.05$  which is significant. The results of hypothesis testing (H5) prove that incentives have a significant effect on the

performance of the Tagana in Southeast Sulawesi Province. Thus, the fifth hypothesis proposed, namely: incentives have a positive and significant effect on the performance of the Tagana Southeast Sulawesi Province can be accepted

#### 4. DATA ANALYSIS AND DISCUSSION

##### 1. The Effect of Transformational Leadership on Incentives

Based on the research results, transformational leadership has a positive and significant effect on incentives. Transformational leadership is a leader's ability to change work abilities, work motivation, and work patterns, and work values that are perceived by subordinates so that they are better able to optimize performance to achieve organizational goals. This variable is an independent variable which is an unobservable (latent) variable. For this reason, this variable will be measured using 4 (four) indicators that refer to the measurement proposed by Sedarmayanti (2010: 185), namely idealized influence, inspirational motivation, intellectual stimulation and individualized consideration or individualized attention (individual consideration). The results of this study prove that transformational leadership has a positive and significant effect on employee incentives, meaning that transformational leadership is really needed by employees to be able to achieve good incentives and objectives of the Tagana of Southeast Sulawesi Province. Based on the results of the discussion above, it can be seen that transformational leadership has a positive and significant effect on the incentives for the Tagana employees of Southeast Sulawesi Province. Thus, the transformational leadership in The Tagana of Southeast Sulawesi Province is good according to what is expected.

##### 2. The Influence of Transformational Leadership on Performance

Based on the research results, transformational leadership has an effect positive and significant towards performance. The results of this study prove that transformational leadership has a positive and significant effect on performance, meaning that transformational leadership is really needed by employees to be able to achieve good performance and the objectives of the Southeast Sulawesi Province Tagana. Performance is defined as the work results of employees in carrying out an activity or program and policies in realizing the goals, objectives, vision and mission of the organization as stated in the strategic plan of an organization. This variable is a latent variable measured by 4 (four) indicators that refer to the opinion expressed by Sedarmayanti (2001), namely work quality, initiative, ability and communication. The results of the variable descriptions indicate that the respondent's perceived performance is good. This means that respondents have evaluated the performance of the Tagana of Southeast Sulawesi Province if it is perceived from the indicators of work quality, initiative, ability and communication.

Based on the respondents' answers to 4 (four) indicators of performance variables, namely indicators of work quality, including the good category, it means that the employees of the Tagana of Southeast Sulawesi Province always carry out work according to established procedures, can complete work neatly and are able to minimize job errors.

Then the communication indicators are categorized as good, meaning that employees build harmonious work communication between employees to improve performance, have good communication skills at work and are able to maintain communication with leaders so that good friendship is established. Ability indicators are categorized as good, meaning that employees are able to complete work according to work volume, are able to complete work before the specified time and strive to develop their abilities by following job training. Furthermore, the initiative indicators are categorized as good, meaning that the initiative owned by employees, whether measured in terms of employees, must have the initiative in solving work problems, take the initiative to help other employees when they need help and be given the opportunity to provide ideas whenever a problem occurs. This study is in line with the results of research conducted by Adi Suryadharma, Gede Riana, Desak Ketut (2016) who concluded that transformational leadership has a positive and significant effect on employee performance. Furthermore, research conducted by Andi Hardiyanti (2016) shows that transformational leadership styles are positive for employee performance. Next, research conducted by Okky Camilla Bianca (2017) found that transformational leadership style has a positive and significant effect on employee performance. Based on the results of the above discussion, it can be seen that transformational leadership has a positive and significant effect on the performance of the Tagana employees of Southeast Sulawesi Province. Thus the transformational leadership that exists in the Tagana of Southeast Sulawesi Province needs to be maintained and improved so that employee performance can be achieved.



### 3. The Effect of Work Commitment on Incentives

Based on the research results, work commitment has a positive and significant effect on incentives. Work commitment is defined as a condition felt by employees that can lead to strong positive behavior towards their work organization. This variable is an independent variable which is an unobservable (latent) variable. For this reason, this variable will be measured using 4 (four) indicators that refer to the measurements proposed by Blau in Vivin (2011: 39), namely the suitability of life orientation with the task/job, attention to the task/job, the amount of time spent on the task/work, the willingness to always be involved in the task/job.

The results of the variable descriptions indicate that work commitment has been perceived well by the respondents. This means that respondents have assessed the incentives for Tagana of Southeast Sulawesi Province if they are perceived from the indicators of suitability of life orientation with task/job, attention to task/jobs, the amount of time spent on assignments/job, willingness to always be involved in task/job profession.

The results of this study prove that transformational leadership has a positive and significant effect on employee incentives, meaning that transformational leadership is really needed by employees to be able to achieve good incentives and objectives of the Southeast Sulawesi Province Tagana.

The results of the variable descriptions show that the incentives are well perceived by the respondents. This means that respondents have assessed the incentives of Tagana of Southeast Sulawesi Province well if perceived from the indicators of financial incentives and non-financial incentives.

Based on the respondents' answers to 2 (two) indicators of the incentive variable, namely the financial incentive indicators are categorized as good, meaning that the financial incentives felt by the employees of the Southeast Sulawesi Province Tagana, measured from the office, give bonuses according to employee performance, bonuses given Employees have been able to increase morale at work, the amount of bonuses given by employees is in accordance with my contribution to advancing the office, the office provides a monthly salary that is able to meet the daily needs of employees, employees feel that motivation and morale are boosted by the salary they receive, the benefits provided are in accordance with the position in the office, and feel safe with the insurance provided.

Furthermore, the non-financial incentive indicators are good, meaning that the non-financial incentives are good, which are assessed by the employees being able to complete the task well so that the leadership gives praise orally or in writing, the office only gives awards to employees who excel, giving awards to employees is able to motivate employees to work better, giving confidence to employees to be responsible for their duties, giving confidence to employees to do varied tasks according to their expertise, the current atmosphere and work environment is very comfortable and makes employees passionate about work, and there is tolerance for time to worship is a reflection of the office's appreciation for employees who wish to perform worship.

Based on the results of the above discussion, it can be seen that work commitment has a positive and significant effect on the incentives for the Tagana of Southeast Sulawesi Province. Thus, the work commitment in the Tagana of Southeast Sulawesi Province is in accordance with what is expected.

### 4. The Effect of Work Commitment on Performance

Based on the research results, work commitment has a positive and significant effect on performance. Work commitment is defined as a condition felt by employees that can lead to strong positive behavior towards their work organization. This variable is an independent variable which is an unobservable (latent) variable. For this reason, this variable will be measured using 4 (four) indicators that refer to the measurements proposed by Blau in Vivin (2011: 39), namely the suitability of life orientation with the task / job, attention to the task / job, the amount of time spent on the task/work, the willingness to always be involved in the task/job.

The results of the variable descriptions indicate that work commitment has been perceived well by the respondents. This means that respondents have assessed the incentives for Tagana of Southeast Sulawesi Province if they are perceived from the indicators of the suitability of life orientation with task/ job, attention to task/job, the amount of time spent on task/job, willingness to always be involved in task/ job.

The results of this study prove that work commitment has a positive and significant effect on performance, meaning that work commitment is really needed by employees to be able to achieve good performance and the objectives of the Southeast Sulawesi Province Tagana. Performance is defined as the result of an

employee's work in carrying out an activity or program or policy in realizing the goals, objectives, vision and mission of the organization as stated in the strategic plan of an organization. This variable is a latent variable measured by 4 (four) indicators which refer to the opinion expressed by Sedarmayanti (2001), namely the quality of work, initiative, ability and communication. The results of the variable descriptions indicate that the respondent's perceived performance is good. This means that the respondents have evaluated the performance of the Tagana of Southeast Sulawesi Province if perceived from the indicators of work quality, initiative, ability and communication.

The results of this research are in line with the results of research conducted by Aditya Ari Wibowo (2017) which reveals that commitment has a positive and significant effect on employee performance. Based on the results of the above discussion, it can be seen that work commitment has a positive and significant effect on the performance of the Southeast Sulawesi Province Tagana employees. This means that the work commitment of employees is good so that the level of employee performance is achieved.

#### 5. The Effect of Incentives on Performance

Based on the research results, incentives have a positive and significant effect on performance. Incentives consist of two types, namely financial and non-financial, financial incentives in the form of bonuses and non-financial rewards (Hasibuan, 2003). Financial incentives are a matter of great concern for strategic institutions to determine to what extent these incentives affect the performance level of employees (Ali Erbas, 2012). The term incentive is generally used to plan wage payments that are linked directly or indirectly to employee performance standards or organizational profitability (Yazid, 2009). Financial incentives are at the core of the belief in financial needs that can affect financial values that can affect employee happiness (Stone, et al. 2010). Financial incentives means the amount of money paid to employees, either in direct form or in the form of monthly payments which includes all additional income for individuals, money is considered a form of incentive that can be felt by the individual (employees) for their hard work at work (Al-Nsour, 2012). Manullang (2001; 150) describes several important factors that need to be considered in determining employee incentive levels as follows. Education, experience, dependents, company ability, economic situation, working conditions. Meanwhile, non-financial incentives are stimulants given to employees in the form of awards and confirmation based on work performance (Rivai, 2003: 768). Non-financial incentives can be defined in the form of job enrichment, holidays, the right work position, participation in decision making, promotion, sense of belonging, stability, security, trust in organizational goals (Al-Nsour, 2012). According to Peterson (2006), non-financial incentives in organizational systems are most closely related to job recognition from employees, although non-financial incentives are conceptually related to employee social recognition, which is very appropriate to improve employee performance. So it can be stated that non-financial incentives are a tool or a way by which companies pay attention to the performance of their employees through entertainment and other forms of appreciation. Silvia (2012) non-financial incentives can be in the form of satisfactory working conditions as follows. Workplace, working hours, and jobs that match the expertise of workers and the working relationship between employees. The results of the variable descriptions show that the incentives are well perceived by the respondents. This means that respondents have evaluated the incentives for the Tagana of Southeast Sulawesi Province when perceived from the indicators of financial incentives and non-financial incentives. The results of this study prove that incentives have a positive and significant effect on performance, meaning that incentives are really needed by employees to be able to achieve good performance and the goals of the Tagana of Southeast Sulawesi Province.

Performance is defined as the result of an employee's work in carrying out an activity or program or policy in realizing the goals, objectives, vision and mission of the organization as stated in the strategic plan of an organization. This variable is a latent variable measured by 4 (four) indicators that refer to the opinion expressed by Sedarmayanti (2001), namely work quality, initiative, ability and communication.

The results of the variable descriptions show that the employee's performance has been perceived well by the respondents. This means that respondents have evaluated the performance of the Southeast Sulawesi Province Tagana employees when perceived from the indicators of work quality, initiative, ability and communication.

Based on the respondent's answers to 4 (four) indicators of employee performance variables, namely indicators of work quality, including the good category, it means that the Southeast Sulawesi Province Tagana employees always carry out work according to established procedures, can complete work neatly



and are able to minimize job errors. Then the communication indicators are categorized as good, meaning that employees build harmonious work communication between employees to improve performance, have good communication skills at work and are able to maintain communication with leaders so that good friendship is established.

Ability indicators are categorized as good, meaning that employees are able to complete work according to work volume, are able to complete work before the specified time and strive to develop their abilities by following job training. Furthermore, the initiative indicators are categorized as good, meaning that the initiative owned by employees, whether measured in terms of employees, must have the initiative in solving work problems, take the initiative to help other employees when they need help and be given the opportunity to provide ideas / ideas whenever a problem occurs.

The results of this study are in line with the results of study conducted by Fitri Rahmadani (2017) which revealed that incentives have a positive and significant effect on the dependent variable, namely employee performance.

Based on the results of the discussion above, it can be seen that incentives have a positive and significant effect on the performance of the Tagana of Southeast Sulawesi Province. This means that the incentives given to employees are good so that employee performance increases.

### RESEARCH LIMITATIONS

The results of this research have provided a number of findings, but there are still some things that need to be studied further. This condition is strongly influenced by several things that indirectly become the limitations of the study, namely:

1. This research is only conducted based on cross-sectional data, which means that the data is obtained from a certain time or only behavior at the time of the research, while the object of research is only focused on the Tagana of Southeast Sulawesi Province in the future, it can be carried out in a wider scope.
2. This research is limited to the influence of transformational leadership, work commitment and incentives as determinants of the performance of the Tagana, therefore research can be developed on spiritual leadership factors and work culture.

### 5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

Based on the results of data analysis, verifying the hypothesis and discussing the results of the study, the following conclusions can be drawn:

1. Transformational leadership has a positive and significant effect on the incentive for Tagana of Southeast Sulawesi Province. This means that the better the transformational leadership, the better the incentives for the Tagana of Southeast Sulawesi Province. Therefore, increasing incentives for the Southeast Sulawesi Province Tagana can be achieved by increasing transformational leadership.
2. Transformational leadership has a positive and significant effect on the performance of Tagana of Southeast Sulawesi Province. This means that the better the transformational leadership, the better the performance of Disaster Preparedness Team (Tagana) of Southeast Sulawesi Province. Therefore, a high performance increase in the performance of the Disaster Preparedness Team (Tagana) of Southeast Sulawesi Province can be achieved by increasing transformational leadership.
3. Work commitment has a positive and significant effect on incentives for the Disaster Preparedness Team (Tagana) of Southeast Sulawesi Province. This means that the better the work commitment, the better the incentives for the Disaster Preparedness Team (Tagana) of Southeast Sulawesi Province. Therefore, a high incentive increase in the Disaster Preparedness Team (Tagana) of Southeast Sulawesi Province can be achieved by increasing employee work commitment.
4. Work commitment has a positive and significant effect on the performance of the Tagana of Southeast Sulawesi Province. This means that the better the work commitment, the better the performance of the Southeast Sulawesi Tagana. Therefore, a high performance improvement for the Tagana of Southeast Sulawesi Province can be achieved by increasing the work commitment of employees.
5. Incentives have a positive and significant effect on the performance of the Tagana of Southeast Sulawesi Province. This means that the better the incentives, the better the performance of the Tagana of Southeast Sulawesi Province. Therefore, a high performance increase in the performance of the Tagana of Southeast Sulawesi Provinces can be achieved by increasing incentives.

### SUGGESTION

Suggestions that researcher can convey based on the conclusions from data analysis and discussion that can be used as an alternative thought in an effort to improve the performance of the Tagana employees are:

1. The transformational leadership variable, especially idealized influence, is considered good by employees. The leader instills a strong self-confidence in employees, in trouble with the leadership's task there is always giving direction, giving instructions to employees how to complete a job, instilling a sense of pride in employees while joining them, always showing adherence to organizational goals so that they become an example for employees and personally responsible for the action so that employees are required to be responsible for their respective jobs. This still needs improvement so that employee performance will increase.
2. Work commitment variables, especially on the suitability of life orientation with task/job, such as employees feel that the work they are currently doing is in accordance with the task, have the attitude to work well because they feel it is in accordance with life orientation, the work that is carried out is in accordance with their wishes and abilities what I have, always tries to do everything well so that the expected achievement is successful, doesn't look at things from my own perspective, always has new ideas that can encourage career advancement, and has a ambition to succeed still needs improvement
3. Incentive variables that are assessed from financial incentives such as Tagana for Southeast Sulawesi Province, whether measured from the office, provide bonuses according to employee performance, bonuses given by employees so far can increase morale at work, the amount of bonuses given by employees is in accordance With my contribution to advancing the office, the office provides a salary every month that has been able to meet the daily needs of employees, employees feel that motivation and morale are boosted by the salary they receive, the benefits given are in accordance with the position in the office, and feel safe with the insurance provided still needs to be improved
4. Performance variables, especially the quality of work assessed by the employees of the Tagana of Southeast Sulawesi Province, always carry out work according to established procedures, can complete work and be able to minimize work errors, there is still a need for improvement.
5. For further study, it is necessary to add variables such as spiritual leadership and work culture related to efforts to improve employee performance or add indicators that are in accordance with the condition of the research object which is considered very necessary so that the research results obtained are also more valid.