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Kata Pengantar

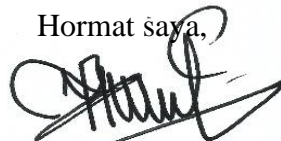
Puji syukur kami panjatkan kepada Tuhan Yang Maha Esa atas penerbitan Jurnal Aplikasi Manajemen, Ekonomi, dan Bisnis ini. Jurnal ini didedikasikan untuk menjadi sarana ilmiah dalam menyebarluaskan hasil penelitian, serta menjadi forum diskusi bagi para akademisi, praktisi, dan peneliti di bidang manajemen, ekonomi, dan bisnis. Kami berharap bahwa setiap artikel yang diterbitkan mampu memberikan kontribusi nyata bagi perkembangan ilmu pengetahuan dan aplikasi praktis di lapangan.

Dalam edisi ini, kami memuat beragam artikel yang mencakup studi kasus, studi empiris, dan kajian pustaka, dengan harapan setiap penelitian yang disajikan dapat memberikan solusi atas permasalahan dan tantangan yang dihadapi oleh masyarakat, dunia usaha, dan pemerintahan. Kami menyadari bahwa dinamika lingkungan bisnis dan ekonomi yang terus berkembang membutuhkan pendekatan yang adaptif dan inovatif, baik dalam pemanfaatan teknologi maupun dalam metodologi penelitian.

Kami juga berharap bahwa jurnal ini menjadi wadah bagi penyebaran ilmu pengetahuan dan menjadi sumber inspirasi bagi perkembangan teknologi serta metodologi baru. Kami mengucapkan terima kasih kepada para penulis, reviewer, dan semua pihak yang telah berkontribusi dalam proses penerbitan jurnal ini. Partisipasi dan komitmen dari berbagai pihak ini menjadi faktor utama dalam menjaga kualitas dan relevansi jurnal ini.

Akhir kata, kami berharap Jurnal Aplikasi Manajemen, Ekonomi, dan Bisnis dapat terus berkembang dan menjadi referensi bagi penelitian di bidang manajemen, ekonomi, dan bisnis. Semoga artikel-artikel dalam jurnal ini dapat bermanfaat dan menjadi kontribusi berarti dalam pencapaian solusi atas berbagai permasalahan serta pengembangan ilmu pengetahuan.bisnis.

Hormat saya,



Assoc. Prof. Muh. Amsal Sahban, Ph.D
Pimpinan Redaksi

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Pengaruh Fasilitas, Kualitas Pelayanan, dan Presepsi Harga Terhadap Keputusan Menginap di Hotel Al Badar Makassar

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ABSTRACT

The hospitality industry in Makassar City faces increasingly intense competition, requiring hotel management to implement effective marketing strategies to attract guests. This study aims to analyze the influence of facilities, service quality, and price perception on guests' decision to stay at Hotel Al Badar Makassar. The research employs a quantitative approach with an associative causal design. The sample consists of 95 hotel guests selected through incidental sampling. Data were analyzed using classical assumption tests, instrument tests, multiple linear regression analysis, and coefficient of determination tests with SPSS 26. The results show that all independent variables—facilities (X_1), service quality (X_2), and price perception (X_3)—have a positive and significant effect on the decision to stay (Y), with significance values of 0.000, 0.006, and 0.003 respectively ($p < 0.05$). The regression model obtained is $Y = 2.108 + 0.342X_1 + 0.266X_2 + 0.294X_3$, indicating that each one-unit increase in the independent variables leads to an increase in the decision to stay, assuming other variables are constant. Simultaneously, the three variables significantly affect the decision to stay ($p = 0.000$). The R Square value of 0.692 indicates that 69.2% of the variation in the decision to stay can be explained by the three independent variables, while the remaining 30.8% is influenced by other factors not examined in this study

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Pendahuluan

Pada era globalisasi, pertumbuhan ekonomi yang pesat berdampak pada perkembangan berbagai sektor, termasuk pariwisata. Industri perhotelan, sebagai bagian penting dari sektor pariwisata, mengalami pertumbuhan yang signifikan. Hal ini disebabkan oleh meningkatnya kebutuhan akan tempat menginap seiring dengan mobilitas masyarakat yang semakin tinggi. Bisnis perhotelan pun semakin menjanjikan, sejalan dengan meningkatnya permintaan akan akomodasi.

Potensi bisnis perhotelan yang menjanjikan menarik minat banyak pengusaha untuk terjun ke industri ini. Fenomena ini bukan hanya terjadi di luar negeri, tetapi juga di Indonesia. Di berbagai kota di Indonesia, kita dapat melihat menjamurnya hotel, mulai dari hotel bintang satu hingga bintang lima. Di Makassar sendiri, sebagai contoh, persaingan di industri perhotelan semakin ketat dengan banyaknya hotel yang beroperasi. Berdasarkan data Badan Pusat Statistik (BPS) Kota Makassar, tingkat penghunian kamar (TPK) hotel di Makassar pada Juli 2024 mencapai 58,32%. Angka ini menunjukkan peningkatan dibandingkan tahun 2023, di mana TPK tercatat sebesar 51,95% (Sumber data badan pusat statistik Kota Makassar).

Persaingan bisnis perhotelan yang ketat di Makassar menuntut manajemen setiap hotel untuk memikirkan strategi yang efektif agar dapat menarik minat pelanggan. Strategi ini mencakup

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berbagai aspek, mulai dari memperhatikan kualitas pelayanan hingga faktor-faktor lainnya yang dapat meningkatkan daya tarik hotel.

Tingginya minat konsumen untuk menginap di sebuah hotel dipengaruhi oleh kemampuan hotel dalam memberikan kenyamanan, baik dari segi fasilitas maupun layanan. Selain itu, para pengunjung juga mempertimbangkan harga yang ditawarkan. Harga yang sebanding dengan fasilitas dan kualitas pelayanan dapat menjadi motivasi bagi konsumen untuk memilih menginap di hotel tersebut.

Di tengah persaingan yang ketat di industri perhotelan Makassar, Hotel Al Badar, sebagai salah satu hotel bintang tiga yang cukup populer, perlu memahami faktor-faktor yang secara signifikan memengaruhi keputusan menginap para tamu. Hotel Al Badar dikenal dengan konsep uniknya yang menggabungkan desain minimalis dengan lokasi strategis dan menawarkan layanan syariah yang unik, dengan nilai-nilai agama Islam yang membedakannya dari hotel lain. Penelitian ini berfokus pada tiga aspek utama: fasilitas, kualitas pelayanan, dan persepsi konsumen terhadap harga.

Memahami pengaruh fasilitas, kualitas pelayanan, dan persepsi harga terhadap keputusan menginap di Hotel Al Badar dapat membantu manajemen hotel dalam mendesain strategi pemasaran yang lebih efektif. Dengan memahami motivasi konsumen, hotel dapat mengembangkan kampanye pemasaran yang lebih tertarget dan relevan. Selain itu, memahami persepsi harga konsumen dapat membantu hotel menentukan harga yang kompetitif dan menarik tanpa mengorbankan profitabilitas.

Manajemen Pemasaran

Menurut Kotler dalam Sumarsid dan Paryanti (2022:71), manajemen pemasaran adalah seni dan ilmu dalam memilih target pasar yang tepat, mempertahankan pelanggan, dan meningkatkan jumlahnya dengan memberikan nilai terbaik dari produk dan jasa yang ditawarkan. Sedangkan Kotler dan Armstrong dalam Poluan dan Karuntu, manajemen pemasaran adalah proses manajemen yang mencakup perencanaan, pelaksanaan, dan pengendalian program untuk menciptakan, membangun, dan mempertahankan pertukaran barang atau jasa dengan pembeli sasaran guna mencapai tujuan organisasi.

Berdasarkan analisis terhadap pendapat para ahli, dapat disimpulkan bahwa manajemen pemasaran merupakan penerapan prinsip-prinsip manajemen, yaitu perencanaan, pengorganisasian, pelaksanaan, dan pengendalian, dalam proses pemilihan target pasar, peningkatan jumlah pelanggan, dan pemeliharaan loyalitas pelanggan. Hal ini dilakukan melalui penawaran produk atau jasa yang memiliki nilai unggul, dengan tujuan untuk mencapai tujuan perusahaan secara efektif dan efisien.

Fasilitas

Annishia & Prastiyo dalam Maryati dan Husda (2020:21) menyatakan bahwa fasilitas hotel merupakan faktor penentu bagi tamu dalam memilih hotel. Pelanggan saat ini mencari lebih dari sekadar tempat tidur dan kamar mandi. Mereka menginginkan pengalaman yang memuaskan, dan fasilitas yang lengkap dapat memberikannya. Fasilitas yang lengkap dapat menarik minat pelanggan dan memenuhi kebutuhan mereka, seperti kolam renang, pusat kebugaran, restoran, dan layanan kamar, sehingga mendorong mereka untuk menginap di hotel tersebut.

Siregar dalam Wilmaela dkk. (2023:248-256) menyatakan bahwa fasilitas hotel disediakan untuk memudahkan konsumen dalam mendapatkan kepuasan. Ketersediaan fasilitas memastikan kelancaran dan kualitas pelayanan melalui sarana dan prasarana yang memadai. Dalam konteks persaingan bisnis perhotelan yang semakin ketat, ketersediaan fasilitas yang memadai menjadi faktor kunci dalam meraih kepuasan pelanggan. Bayangkan menginap di hotel dengan tempat tidur yang tidak nyaman atau AC yang tidak berfungsi dengan baik - pengalaman yang tidak menyenangkan. Para pelaku bisnis perhotelan perlu menyadari bahwa

kepuasan pelanggan merupakan prioritas utama. Pelanggan yang merasa puas akan merasakan kenyamanan dan cenderung memilih hotel tersebut untuk menginap di masa mendatang. Indikator Fasilitas Kotler dan Keller dalam Maulidiah (2023:730) adalah 1) Kondisi fasilitas, 2) Kelengkapan, 3) desain interior, 4) dan desain eksterior.

Kualitas Pelayanan

Kotler dalam Maulidiah dkk (2023:730) menyatakan bahwa kualitas pelayanan merupakan segala fitur dan karakteristik dari sebuah produk atau jasa yang tergantung pada kemampuannya untuk memuaskan konsumen. Kualitas pelayanan merupakan kombinasi dari aspek teknis dan fungsional. Kualitas pelayanan fungsional merujuk pada spesifikasi yang diharapkan pelanggan dalam menerima layanan, sedangkan kualitas pelayanan teknis mengacu pada apa yang sebenarnya diterima oleh pelanggan (Gronroos dalam Ali dan Rizky, 2021:34). Alfajar dkk. (2021) mendefinisikan kualitas pelayanan sebagai hasil perbandingan antara harapan pelanggan terhadap layanan yang diberikan oleh perusahaan penyedia jasa dengan layanan yang sebenarnya diberikan oleh perusahaan tersebut. Berdasarkan pengertian para ahli diatas maka dapat disimpulkan bahwa kualitas pelayanan adalah sebuah keadaan dimana terdapat kesesuaian antara harapan pelanggan dengan kenyataan layanan yang diterima. Indikator kualitas pelayanan menurut Zeithml dalam Alfajar dkk.(2021:40) adalah meliputi :Tangibles/bukti langsung, Realiybility (kehandalan), Responsiveness (daya tanggap), Assurance (jaminan) Empathy (empati).

Harga

Harga merupakan faktor krusial dalam setiap transaksi, baik pembelian maupun penjualan. Harga berperan sebagai strategi untuk menghasilkan laba, namun keuntungan tersebut hanya dapat diraih jika perusahaan mampu menyesuaikan harga dengan kondisi ekonomi konsumen dan lingkungan pasar. Bagi konsumen, harga menjadi faktor penentu keputusan pembelian. Seringkali, harga dianggap sebagai standar untuk menilai kualitas produk, dengan asumsi bahwa harga yang lebih tinggi mengindikasikan kualitas yang lebih baik.

Kotler dan Armstrong dalam Gunarsih dkk. (2021) mendefinisikan harga secara sempit sebagai sejumlah uang yang ditagih untuk sebuah produk atau jasa. Namun, secara lebih luas, harga merujuk pada nilai tukar yang diberikan konsumen untuk memperoleh manfaat dari suatu produk. Melalui harga, perusahaan dapat memperoleh keuntungan dengan cara dibayar atas nilai yang diciptakan bagi pelanggan. Terdapat beberapa indikator harga menurut Amstrong dalam Putra dan Firza (2024:242) diantaranya adalah: efektivitas biaya, harga yang terjangkau dan berkualitas tinggi, perbandingan harga dengan manfaat, dan harga yang kompetitif.

Keputusan Menginap

Pemesanan menginap merupakan tahap akhir dalam proses pembelian, di mana pembeli memutuskan untuk benar-benar menginap di hotel tersebut." Kotler dan Amstrong (Wardana & Hidayat, 2021:708) menyatakan bahwa pengambilan keputusan konsumen melibatkan proses pemecahan masalah. Umumnya, konsumen melewati proses mental yang serupa saat memilih produk.

Sebelum membeli barang atau jasa, konsumen mempertimbangkan nilai guna dan harga. Keputusan pembelian merupakan hasil dari proses pengolahan informasi yang dipengaruhi oleh berbagai faktor, seperti kondisi keuangan, harga, lokasi, promosi, budaya, politik, teknologi, dan lainnya. Faktor-faktor ini membentuk sikap konsumen dalam mengolah informasi dan pada akhirnya menentukan keputusan pembelian. Menurut Kristanto dan Wahyuni (Syahputra & Herman, 2020:63), keputusan menginap merupakan tindakan konsumen dalam memilih hotel sebagai tempat tinggal sementara.

Menurut Fatchurohman (dalam Octaviady dkk., 2021:1307), indikator keputusan menginap meliputi emosi dan mood pelanggan, dramaturgi, peran (role), teori kontrol, dan kemampuan pelanggan (customer comitability). Emosi dan mood pelanggan memengaruhi pilihan hotel, dramaturgi yang mencakup cara hotel menampilkan diri melalui desain dan layanan, serta peran (role) yang mencerminkan harapan pelanggan saat menginap. Selain itu, teori kontrol menunjukkan pentingnya memberikan pilihan kepada pelanggan untuk merasa puas, dan kemampuan pelanggan (customer comitability) terkait dengan faktor finansial dan preferensi pribadi yang memengaruhi keputusan menginap.

Metode Penelitian

Jenis Penelitian

Penelitian ini merupakan penelitian kuantitatif dengan pendekatan kausal asosiatif. Tujuan penelitian ini adalah untuk menganalisis pengaruh secara kuantitatif dari variabel fasilitas, kualitas pelayanan, dan persepsi harga terhadap keputusan tamu untuk menginap di Hotel Al Badar Makassar.

Variabel Penelitian

Variabel dalam penelitian ini terdiri dari variabel terikat (Y) dan Variabel bebas (X). Adapun variabel terikatnya adalah variabel keputusan menginap, sedangkan variabel bebasnya adalah variabel fasilitas, kualitas pelayanan, dan persepsi harga.

Lokasi dan Waktu Penelitian

Penelitian ini dilaksanakan di Hotel Al Badar Makassar yang beralamat di Ruko Mirah 2, Jalan Pengayoman Nomor 11, Kelurahan Pandang, Kecamatan Panakkukang, Kota Makassar, Sulawesi Selatan 90231. Pengumpulan data dilakukan pada bulan Desember 2024.

Objek Penelitian

Sugiyono dalam Lesmana dkk. (2021:52), objek penelitian merupakan fokus utama dalam penelitian. Objek penelitian ini berfungsi sebagai sasaran untuk mengumpulkan data yang akurat, valid, dan reliabel. Data yang diperoleh kemudian akan digunakan untuk menganalisis variabel-variabel yang telah ditentukan dalam penelitian. Objek dalam penelitian ini adalah tamu hotel Al Badar Makassar.

Populasi Dan Sampel

Populasi dalam penelitian ini mencakup semua tamu Hotel Al Badar Makassar yang memanfaatkan layanan dan fasilitas yang disediakan. Teknik pengambilan sampel yang digunakan adalah *insidental sampling* atau *accidental sampling*. Dengan teknik ini, peneliti mengambil sampel secara kebetulan dari pengunjung yang ditemui selama periode pengumpulan data. Sesuai dengan pendapat Sugiyono dalam Ruslin (2016:350), jumlah sampel yang ideal dalam penelitian adalah antara 30-500 responden. Oleh karena itu, peneliti menetapkan jumlah sampel sebanyak 95 responden.

Teknik Pengumpulan Data

1. Dokumentasi
Sugiyono dalam Lesmana dkk. (2023), dokumen merupakan rekaman peristiwa yang telah terjadi. Dokumen ini bisa berbentuk tulisan seperti laporan, catatan harian, atau artikel, atau bisa juga berupa visual seperti foto, video, atau karya seni.
2. Kuesioner

Kuesioner adalah teknik pengumpulan data yang menggunakan seperangkat pertanyaan untuk memperoleh informasi dari responden (Sugiyono dalam Lesmana dkk., 2023).

Teknik Analisis Data

1. Uji Asumsi Klasik
Sebelum melakukan analisis regresi linear berganda, uji asumsi klasik seperti normalitas, multikolinearitas, dan heteroskedastisitas dilakukan untuk memastikan validitas model (Ghozali, 2019:98).
2. Uji Instrumen yang terdiri dari uji validitas dan uji heteroskedastisitas.
3. Analisis regresi linear berganda
Berikut ini adalah persamaan analisis linear berganda yang digunakan dalam penelitian ini adalah sebagai berikut:
$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$
4. Pengujian Hipotesis
Dalam penelitian ini, uji hipotesis dilakukan dengan dua pendekatan. Pertama, uji hipotesis parsial digunakan untuk menguji secara individu pengaruh setiap variabel independen terhadap variabel dependen. Kedua, uji hipotesis simultan dilakukan untuk menguji secara bersama-sama pengaruh seluruh variabel independen terhadap variabel dependen.
5. Uji Koefisien Determinasi
Menurut Ghozali (2019:98), koefisien determinasi merupakan ukuran yang menunjukkan proporsi variabilitas variabel dependen (Y) yang dapat dijelaskan oleh variabel independen (X) dalam model regresi.

Hasil dan Pembahasan

Hasil Uji Asumsi Klasik

Uji asumsi klasik wajib dilakukan sebelum uji analisis regresi linear berganda, Uji ini terdiri dari uji Normalitas, uji Multikolinearitas, dan uji Heteroskedastisitas.

1. Uji Normalitas
Uji normalitas adalah sebuah uji statistic yang dilakukan dengan tujuan untuk menguji apakah dalam model regresi, variable pengganggu atau residual memiliki distribusi normal atau tidak. Sebuah data dikatakan berdistribusi normal bila nilai Asymp Sig lebih besar dari 0.05. Berikut ini adalah hasil uji normalitas pada penelitian ini.

Tabel 1. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		95
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.51595692
Most Extreme Differences	Absolute	.069
	Positive	.069
	Negative	-.056
Test Statistic		.069
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Sumber: Data diolah (2024)

Berdasarkan table diatas diketahui bahwa nilai Asymp sig. sebesar 0.200. Nilai ini lebih besar dari nilai Alpha sebesar 0.05, maka dapat disimpulkan bahwa data dalam penelitian ini berdistribusi normal.

2. Uji Multikolinearitas

Data yang baik adalah data yang tidak terjadi multikolinearitas. Untuk menilai adanya multikoliniearitas, dapat dilihat nilai Tolerance dan nilai VIF. Jika nilai toleransi lebih besar 0,1 dan nilai VIF lebih kecil 10.

Tabel 2. Hasil Uji Multikolinearitas

Model	Coefficients ^a					Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients		Sig.	Toleranc e	VIF
	B	Std. Error	Beta	t			
(Constant)	2.108	1.181		1.784	.078		
Fasilitas	.342	.075	.373	4.552	.000	.503	1.986
Kualitas Pelayanan	.266	.095	.273	2.817	.006	.361	2.772
Presepsi Harga	.294	.095	.288	3.089	.003	.389	2.570

a. Dependent Variable: Keputusan Menginap

Sumber: Data diolah (2024)

Data pada tabel diatas data menunjukkan bahwa semua nilai tolerance variabel X (0,503, 0,361, 0,389) lebih besar dari 0,1 sedangkan nilai VIF (1.986, 2.772, 2.570) menunjukkan bahwa nilai VIF tersebut lebih kecil dari 10. Maka dapat disimpulkan bahwa data diatas memenuhi asumsi multikolinearitas.

3. Uji Heteroskedastisitas

Untuk mengetahui hasil uji heteroskedastisitas dapat dilihat pada tabel Coefficients ABS_RES. Jika nilai signifikan lebih besar dari 0,05 maka dapat disimpulkan bahwa tidak terjadi heteroskedastisitas. Berikut adalah hasil uji heteroskedastisitas:

Tabel 3. Uji Heteroskedastisitas

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	1.470	.710			2.071	.041
Fasilitas	.035	.045	.115		.781	.437
Kualitas Pelayanan	.006	.057	.019		.111	.912
Presepsi Harga	-.058	.057	-.169		-1.011	.315

Sumber: Data diolah (2024)

Pada tabel diatas diketahui bahwa nilai signifikan sebesar 0.437, 0,912, 0, 315. Nilai tersebut lebih besar dari 0,05. Maka dapat disimpulkan bahwa tidak terjadi heteroskedastisitas pada data ini. Karena pada data tidak terjadi heteroskedastisitas maka data dalam penelitian ini layak untuk dilakukan uji selanjutnya.

Hasil Uji Instrumen

1. Uji Validitas

Uji validitas sangat penting dilakukan untuk mengetahui apakah sebuah alat ukur mengukur apa yang seharusnya diukur. Pada penelitian ini untuk melihat apakah sebuah data valid atau tidak, yaitu dengan membandingkan nilai pearson corelation dan nilai signifikan. Jika

nilai pearson corelation lebih kecil besar dari nilai r table yaitu 0.2039 dan nilai signifikan lebih kecil dari 0.05 maka dapat disimpulkan bahwa data tersebut valid.

Tabel 4. Uji Heteroskedastisitas

Item Pernyataan	Nilai Pearson Corelation	Nilai Signifikan	Keterangan
Fasilitas (X1)			
X1.1	0,794	0,000	Valid
X1.2	0,756	0,000	Valid
X1.3	0,807	0,000	Valid
X1.4	0,731	0,000	Valid
X1.5	0,777	0,000	Valid
Kualitas Pelayanan (X2)			
X2.1	0,780	0,000	Valid
X2.2	0,684	0,000	Valid
X3.3	0,733	0,000	Valid
X4.4	0,691	0,000	Valid
X1.5	0,798	0,000	Valid
Presepsi Harga (X3)			
X3.1	0,781	0,000	Valid
X3.2	0,688	0,000	Valid
X3.3	0,785	0,000	Valid
X3.4	0,703	0,000	Valid
X3.5	0,806	0,000	Valid
Keputusan Menginap (Y)			
Y1	0,745	0,000	Valid
Y2	0,763	0,000	Valid
Y3	0,714	0,000	Valid
Y4	0,719	0,000	Valid
Y5	0,712	0,000	Valid

Sumber: Data diolah (2024)

Hasil uji validitas pada variabel X dan Y menunjukkan bahwa nilai korelasi Pearson lebih besar dari nilai r tabel, yaitu 0,2039. Ini berarti bahwa terdapat hubungan yang signifikan antara skor total variabel dengan skor masing-masing item pernyataan. Selain itu, nilai signifikansi keempat variabel tersebut adalah 0,000, yang lebih kecil dari 0,05. Nilai signifikansi yang kecil ini menunjukkan bahwa hasil korelasi tidak terjadi secara kebetulan, dan dengan demikian mendukung validitas item pernyataan. Berdasarkan hasil ini, dapat disimpulkan bahwa semua item pernyataan pada variabel X dan Y valid.

2. Uji Reliabilitas

Uji reliabilitas, menurut Sugiyono (2017: 130), mengukur seberapa konsisten suatu pengukuran menghasilkan data yang sama ketika diterapkan pada objek yang sama. Syarat uji reliabilitas adalah jika nilai cronbach Alpha lebih besar dari 0.60 maka dapat dikatakan item tersebut reliabel.

Tabel 5. Hasil Uji Reliabilitas

Variabel	Nilai Cronbach Alpha	Keterangan
Fasilitas (X1)	0,794	Reliabel
Kualitas Pelayanan (X2)	0,756	Reliabel
Presepsi Harga (X3)	0,807	Reliabel
Keputusan Menginap (Y)	0,798	Reliabel

Sumber: Data diolah (2024)

Hasil uji reliabilitas menunjukkan nilai Cronbach's alpha 0,794 untuk variabel X1, 0,756 untuk variabel X2, dan 0,807 untuk variabel X3. Variabel Y memiliki nilai Cronbach's alpha sebesar 0,798. Karena semua nilai melebihi 0,60, dapat disimpulkan bahwa item-item pada setiap variabel (X1, X2, X3, dan Y) reliabel.

Hasil Analisis Regresi Linear Berganda

Hasil analisis linear berganda pada penelitian ini dapat digambarkan pada tabel dibawah ini :
Tabel 6. Hasil Analisis Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	2.108	1.181		1.784	.078
	Fasilitas	.342	.075	.373	4.552	.000
	Kualitas Pelayanan	.266	.095	.273	2.817	.006
	Presepsi Harga	.294	.095	.288	3.089	.003

a. Dependent Variable: Keputusan Menginap

Sumber: Data diolah (2024)

Model regresi linear berganda pada penelitian ini dapat disusun sebagai berikut:

$$Y = 2.108 + 0.342 X_1 + 0.266 X_2 + 0.294 X_3$$

Berdasarkan persamaan diatas maka dapat dilihat bahwa nilai konstanta 2.108 merepresentasikan nilai Y jika semua variabel bebas bernilai nol. Koefisien 0.342, 0.266, dan 0.294 masing-masing menunjukkan peningkatan Y sebesar angka tersebut untuk setiap kenaikan satu unit pada X₁, X₂, dan X₃, dengan asumsi variabel lain konstan.

Hasil Uji F

Hasil uji F pada penelitian ini dapat dilihat pada table berikut ini:

Tabel 7. Hasil Uji F (Uji Simultan)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	485.766	3	161.922	68.210	.000 ^b
	Residual	216.024	91	2.374		
	Total	701.789	94			

a. Dependent Variable: Keputusan Menginap

b. Predictors: (Constant), Presepsi Harga, Fasilitas, Kualitas Pelayanan

Sumber: Data diolah (2024)

Hasil uji F menunjukkan bahwa nilai F hitung (68.210) lebih besar daripada nilai F tabel (2.70), dan nilai signifikansi yang dihasilkan adalah 0.000. Oleh karena itu, dapat disimpulkan bahwa secara simultan variabel fasilitas, kualitas pelayanan, dan persepsi harga berpengaruh signifikan terhadap keputusan menginap di Hotel Al Badar Makassar. Nilai signifikansi 0.000 menunjukkan bahwa pengaruh tersebut sangat signifikan secara statistik.

Hasil Uji t

Hasil uji t pada penelitian ini dapat dilihat pada tabel dibawah ini:

Tabel 7. Hasil Uji t (Uji Parsial)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	2.108	1.181		1.784	.078
	Fasilitas	.342	.075	.373	4.552	.000
	Kualitas Pelayanan	.266	.095	.273	2.817	.006

Presepsi Harga	.294	.095	.288	3.089	.003
a. Dependent Variable: Keputusan Menginap					

Sumber: Data diolah (2024)

Hasil uji menunjukkan nilai signifikansi kurang dari 0,05 untuk variabel fasilitas (0,000), kualitas pelayanan (0,006), dan persepsi harga (0,003). Maka dapat disimpulkan bahwa ketiga variabel tersebut secara parsial berpengaruh signifikan terhadap keputusan menginap.

Hasil Uji Determinasi

Hasil uji dererminasi dalam penelitian ini dapat dilihat pada tabel dibawah ini:

Tabel 8. Hasil Determinasi

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.832 ^a	.692	.682	1.541

a. Predictors: (Constant), Presepsi Harga, Fasilitas, Kualitas Pelayanan

b. Dependent Variable: Keputusan Menginap

Sumber: Data diolah (2024)

Berdasarkan tabel uji determinasi, koefisien determinasi (R^2) sebesar 0,692 atau 69,2%. Ini menunjukkan bahwa 69,2% variasi dalam keputusan menginap dijelaskan oleh variabel fasilitas, kualitas pelayanan, dan persepsi harga. Sisanya, 30,8%, dipengaruhi oleh variabel lain di luar model penelitian ini.

Pembahasan

Pengaruh Fasilitas Terhadap Keputusan Menginap Di Hotel Albadar

Fasilitas hotel adalah berbagai macam layanan dan sumber daya yang disediakan oleh hotel untuk meningkatkan kenyamanan dan kepuasan para tamunya. Fasilitas-fasilitas tersebut dapat berupa kamar tidur yang nyaman, akses internet nirkabel (Wi-Fi), ruang pertemuan yang memadai, area parkir yang luas, dan masih banyak lagi lainnya. Hotel yang menyediakan fasilitas lengkap dan terjaga kebersihannya selalu menjadi pilihan utama dan banyak diminati oleh para pelanggan.

Hasil penelitian menunjukkan bahwa fasilitas berpengaruh signifikan terhadap keputusan menginap di Hotel Albadar ($p = 0,000 < 0,05$). Oleh karena itu, hipotesis alternatif yang menyatakan adanya pengaruh fasilitas terhadap keputusan menginap diterima, sementara hipotesis nol yang menyatakan tidak ada pengaruh signifikan ditolak. Penelitian ini konsisten dengan temuan penelitian sebelumnya oleh Ahmad Wildan Rosyadi (2022) yang meneliti pengaruh kualitas pelayanan, fasilitas, dan persepsi harga terhadap keputusan konsumen menginap di Hotel Novotel Semarang. Penelitian Rosyadi juga menunjukkan pengaruh signifikan fasilitas terhadap keputusan menginap. Mengingat hasil penelitian menunjukkan pengaruh signifikan fasilitas terhadap keputusan menginap, Hotel Al Badar disarankan untuk senantiasa memelihara, membersihkan, dan memperbaiki atau mengganti fasilitas yang rusak agar kenyamanan pelanggan tetap terjaga.

Pengaruh Kualitas Pelayanan Terhadap Keputusan Menginap Di Hotel Albadar

Kualitas pelayanan adalah persepsi pelanggan terhadap keunggulan layanan yang diterima dibandingkan harapan mereka. Kualitas mencakup keandalan (penyampaian layanan yang tepat), tanggung jawab (kesigapan membantu pelanggan), jaminan (pengetahuan dan kesopanan karyawan), empati (perhatian terhadap kebutuhan pelanggan), dan bentang fisik

(penampilan fasilitas dan karyawan). Kualitas yang baik tercapai saat pengalaman pelanggan memenuhi atau melebihi harapan mereka. Pelanggan menilai kualitas pelayanan berdasarkan pengalaman yang mereka alami dibandingkan dengan harapan yang dimiliki. Jika pengalaman tersebut sesuai atau melebihi harapan, pelanggan akan merasakan kualitas pelayanan yang baik; sebaliknya, jika tidak, mereka akan menganggap kualitas pelayanan tersebut buruk. Hasil penelitian menunjukkan pengaruh signifikan kualitas pelayanan terhadap keputusan menginap di Hotel Al Badar ($p = 0,006 < 0,05$). Hipotesis alternatif yang menyatakan adanya pengaruh tersebut diterima, sedangkan hipotesis nol yang menyatakan tidak adanya pengaruh ditolak. Hasil penelitian ini sejalan dengan temuan penelitian sebelumnya yang dilakukan oleh Clara Putranti & Budiarmo (2020) dalam penelitian yang berjudul "Pengaruh Kualitas Pelayanan dan Harga terhadap Keputusan Menginap (Studi pada Pelanggan Star Hotel Semarang)". Penelitian tersebut juga menunjukkan adanya pengaruh yang signifikan dari variabel kualitas pelayanan terhadap keputusan menginap para pelanggan.

Pengaruh Persepsi Harga Terhadap Keputusan Menginap Di Hotel Albadar

Persepsi harga adalah bagaimana pelanggan menilai nilai suatu produk atau jasa berdasarkan harga yang ditawarkan. Ini bukan hanya tentang angka nominal, tetapi juga tentang bagaimana pelanggan merasakan harga tersebut relatif terhadap manfaat yang mereka dapatkan. Persepsi harga yang positif terjadi ketika pelanggan merasa harga yang ditawarkan sepadan dengan manfaat yang mereka dapatkan. Sebaliknya, persepsi harga yang negatif terjadi ketika pelanggan merasa harga terlalu tinggi dibandingkan dengan manfaat yang mereka dapatkan. Berdasarkan hasil penelitian ini, diketahui bahwa nilai signifikansi variabel persepsi harga sebesar 0,003. Nilai ini lebih kecil daripada nilai alpha yang ditetapkan sebesar 0,05. Maka, dapat disimpulkan bahwa hipotesis yang menyatakan terdapat pengaruh persepsi harga terhadap keputusan menginap di Hotel Al Badar diterima, dan sebaliknya, hipotesis nol yang menyatakan tidak terdapat pengaruh persepsi harga terhadap keputusan menginap di Hotel Al Badar ditolak. Hasil penelitian ini sejalan dengan penelitian Wardana & Hidayat (2021) yang meneliti pengaruh kualitas pelayanan dan harga terhadap keputusan menginap di Hotel Studio Inn & Suites Semarang. Penelitian mereka menunjukkan pengaruh signifikan harga terhadap keputusan menginap.

Pengaruh Fasilitas, Kualitas Pelayanan dan Persepsi Harga Terhadap Keputusan Menginap Di Hotel Albadar

Hasil penelitian menunjukkan bahwa secara simultan, fasilitas, kualitas pelayanan, dan persepsi harga berpengaruh signifikan terhadap keputusan menginap di Hotel Albadar. Hal ini dibuktikan dengan uji F yang menghasilkan nilai signifikansi sebesar 0,000, lebih kecil daripada nilai alpha (0,05). Berdasarkan hasil penelitian tersebut, hipotesis yang menyatakan adanya pengaruh signifikan secara simultan variabel fasilitas, kualitas pelayanan, dan persepsi harga terhadap keputusan menginap diterima, sedangkan hipotesis yang menyatakan tidak adanya pengaruh ditolak. Fasilitas yang memadai di sebuah hotel, kualitas pelayanan yang baik, dan harga yang sesuai secara bersama-sama memengaruhi keputusan tamu untuk memilih menginap di hotel tersebut. Ketiga faktor ini berperan penting dalam membentuk persepsi positif tamu terhadap hotel dan mendorong mereka untuk memilih hotel tersebut dibandingkan kompetitor.

Hasil penelitian ini mendukung temuan Ruslin (2016, hlm. 345-354) yang meneliti pengaruh kualitas pelayanan, fasilitas, dan harga terhadap keputusan pelanggan menggunakan jasa hotel oval surabaya. Penelitian tersebut menunjukkan adanya pengaruh simultan ketiga variabel tersebut terhadap keputusan menginap.

Penutup

Kesimpulan

1. Fasilitas hotel memiliki pengaruh signifikan terhadap keputusan tamu untuk menginap di Hotel Al Badar. Fasilitas yang memadai dan terjaga kebersihannya menjadi faktor penting yang dapat meningkatkan kenyamanan dan kepuasan tamu, sehingga berkontribusi pada pilihan mereka untuk menginap.
2. Kualitas pelayanan berpengaruh signifikan terhadap keputusan menginap di Hotel Al Badar. Temuan ini menegaskan pentingnya pengalaman pelayanan yang baik dalam memengaruhi pilihan pelanggan.
3. Persepsi harga memiliki pengaruh signifikan terhadap keputusan menginap di Hotel Al Badar. Pelanggan cenderung menilai harga yang ditawarkan sebanding dengan manfaat yang mereka terima, sehingga memengaruhi keputusan mereka untuk memilih hotel ini.
4. Fasilitas, kualitas pelayanan, dan persepsi harga secara simultan memiliki pengaruh signifikan terhadap keputusan menginap di Hotel Al Badar.

Saran

1. Berdasarkan hasil penelitian, fasilitas, kualitas pelayanan, dan persepsi harga berpengaruh signifikan terhadap keputusan menginap di Hotel Al Badar, baik secara simultan maupun parsial. Oleh karena itu, Hotel Al Badar perlu meningkatkan fasilitas dengan memastikan kebersihan dan kelengkapannya, misalnya dengan menyediakan area lounge yang nyaman dan ruang pertemuan yang dilengkapi dengan teknologi modern. Peningkatan kualitas pelayanan dapat dilakukan melalui pelatihan karyawan untuk meningkatkan profesionalisme dan keramahan, serta penerapan standar operasional prosedur yang jelas. Terakhir, evaluasi harga perlu dilakukan untuk memastikannya kompetitif dan sebanding dengan kualitas yang ditawarkan, misalnya dengan menawarkan paket promosi atau diskon khusus pada periode tertentu. Semua upaya ini bertujuan meningkatkan keputusan tamu untuk memilih menginap di Hotel Al Badar Makassar.
2. Bagi peneliti selanjutnya, disarankan untuk menggunakan metode campuran (mixed methods) dengan variabel yang sama guna memperoleh hasil penelitian yang lebih mendalam dan komprehensif.

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Pengaruh Kualitas Produk, Promosi dan Harga terhadap Keputusan Pembelian Smartphone VIVO di Toko Olala Cell Makassar

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ABSTRACTS

The aim of this research is to find out how much influence product quality, promotion and price have on the decision to purchase a Vivo smartphone at the Olala Cell Makassar store. The research method used is an explanatory research approach. This research uses quantitative data. The data comes from distributing questionnaires to consumers of the Olala Cell Makassar store. The population of this study was all consumers of the Makassar Olala Cell shop that the researchers met. The sample for this research was 100 consumers. The analytical tool used in this research is SPSS 22. The data analysis method used is multiple linear regression, t test and f test. The results of this research are: (1) Product quality (X1) has no partial and positive influence on purchasing decisions (Y) Olala Cell Makassar Store (2) Promotion (X2) has a partial and positive influence on purchasing decisions (Y) Olala Cell Makassar Stores (3) Price (X3) has a partial and positive influence on purchasing decisions (Y) Olala Cell Makassar Store (4) Product Quality (X1), Promotion (X2) and Price (X3) on Purchase Decisions (Y) together have a simultaneous influence .

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Pendahuluan

Kemajuan teknologi telah merombak lanskap kehidupan manusia secara drastis. Mulai dari revolusi industri hingga era digital yang kita jalani saat ini, inovasi tak pernah berhenti menghadirkan perubahan signifikan. Salah satu dampak paling menonjol adalah kemunculan internet, yang telah menyatukan dunia dalam jaringan informasi global. Akses mudah terhadap informasi dan komunikasi yang real-time telah menjadi bagian tak terpisahkan dari kehidupan sehari-hari kita. Perkembangan pesat teknologi informasi telah melahirkan era digital di mana smartphone berperan sebagai pusat kegiatan sehari-hari. Fungsi smartphone yang telah melampaui batas komunikasi sederhana, memungkinkan pengguna untuk mengakses berbagai aplikasi dan layanan secara fleksibel. Atas dasar itulah berbagai merek smartphone telah banyak bermunculan dengan kualitas dan keunggulan masing-masing. Diantara berbagai merek yang bermunculan tersebut, vivo merupakan salah satu merek yang paling banyak diminati pembeli (pengguna) di berbagai belahan dunia. Merek smartphone ini diciptakan oleh negara Tiongkok yang didirikan pada Tahun 2009.

Indonesia merupakan salah satu negara yang menjadi konsumen terbanyak smartphone merek vivo. Menurut (Santika, 2023), menyatakan bahwa ada sekitar 10,7 % masyarakat indonesia menggunakan smartphone merek vivo yang tersebar di berbagai daerah. Dengan persentase tersebut para pebisnis yang datang dari berbagai kalangan berlomba-lomba untuk mengambil dan memasarkan merek vivo sebagai produk unggulan mereka. Semakin majunya teknologi dan dukungan fasilitas dari pemerintah, saat ini hampir seluruh wilayah di indonesia sudah bisa

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mengakses jaringan internet. Hal tersebut jelas akan berdampak positif bagi para pelaku bisnis terutama yang bergerak dibidang penjualan smartphone. Di kota makassar sendiri ada banyak toko-toko smartphone yang bermunculan sebagai imbas dari program pemerintah yang menginginkan pemerataan jaringan internet di seluruh pelosok tanah air. Diantara toko-toko yang bermunculan itu, Olala Cell merupakan salah satu toko yang banyak dikunjungi pembeli untuk mencari dan membeli smartphone.

Tantangan yang dihadapi pebisnis smartphone saat ini adalah munculnya berbagai macam merek baru dengan model dan fitur-fitur yang lebih canggih. Untuk menjaga loyalitas konsumen, para pebisnis wajib menjaga kualitas produknya. Selain kualitas, pertimbangan lain yang tidak kalah penting dipikirkan seorang konsumen sebelum memutuskan membeli suatu produk adalah promosi dan harga. Memahami ketiga faktor ini sangat penting bagi para pelaku bisnis untuk tetap menjaga konsistensi dan loyalitas para pelanggannya. Oleh karena itu, toko Olala cell terus berusaha untuk menjaga dan meningkatkan ketiga faktor tersebut.

Kualitas produk merupakan salah satu faktor yang mempengaruhi keputusan konsumen untuk membeli atau tidak membeli sebuah produk. Kualitas produk memiliki korelasi positif terhadap minat beli konsumen. Semakin tinggi kualitas produk, semakin besar kemungkinan konsumen untuk melakukan pembelian. Hasil penelitian yang dilakukan oleh Yogi Prima Putra dkk (2023) menyatakan bahwa kualitas produk berpengaruh positif dan signifikan terhadap Keputusan Pembelian. hipotesis 1 diterima. Selain kualitas produk hal lain yang turut mempengaruhi keputusan pembelian konsumen adalah promosi. Menurut Tjiptono (2015: 387), promosi merupakan elemen bauran pemasaran yang berfokus pada upaya menginformasikan, membujuk, dan mengingatkan kembali konsumen akan merek dan produk perusahaan. Dari hasil penelitian yang dilakukan oleh Yogi Prima Putra dkk (2023) menyatakan bahwa promosi berpengaruh positif dan signifikan terhadap Keputusan Pembelian. Hasil penelitian tersebut menunjukkan bahwa Terdapat hubungan yang signifikan antara frekuensi dan daya tarik promosi dengan keputusan pembelian konsumen.

Selain kualitas produk dan promosi, harga juga merupakan faktor determinan utama dalam keputusan pembelian konsumen. Menurut Philip Kotler (2012) harga adalah jumlah uang yang harus dibayar pelanggan untuk produk yang akan dibeli. Berdasarkan hasil penelitian yang dilakukan oleh Juhari (2018) menyatakan bahwa harga memiliki pengaruh positif dan signifikan terhadap keputusan pembelian produk (H2 diterima Ho ditolak). Produk yang memiliki harga murah cenderung akan lebih diminati pembeli ketimbang produk atau barang yang harganya mahal. Dari uraian tersebut diatas maka peneliti tertarik untuk mengadakan penelitian yang berjudul pengaruh kualitas produk, promosi dan harga terhadap keputusan pembelian smartphone vivo pada toko olala cell makassar. Penelitian ini bertujuan untuk mengungkap pengaruh kualitas produk, promosi, dan harga terhadap keputusan pembelian smartphone Vivo di toko Olala Cell Makassar. Pemilihan toko Olala Cell sebagai objek penelitian didasarkan pada pertimbangan bahwa toko ini merupakan salah satu gerai penjualan smartphone yang cukup populer di Makassar dan memiliki pangsa pasar yang signifikan. Selain itu, Makassar sebagai salah satu kota besar di Indonesia juga memiliki potensi pasar smartphone yang cukup besar.

Penelitian ini sangat penting, untuk memahami faktor-faktor yang mempengaruhi keputusan pembelian konsumen. Dengan begitu, produsen dan penjual smartphone dapat merancang strategi pemasaran yang lebih efektif untuk meningkatkan penjualan. Penelitian serupa telah banyak dilakukan Namun, sebagian besar dilakukan pada tingkat nasional atau dengan menggunakan sampel yang lebih luas. Oleh karena itu Penelitian ini mencoba untuk memberikan kontribusi yang lebih spesifik dengan memfokuskan pada tingkat lokal, yaitu toko Olala Cell Makassar. Dengan demikian, diharapkan hasil penelitian ini dapat memberikan gambaran yang lebih akurat mengenai perilaku konsumen smartphone di Makassar. Selain itu, hasil penelitian ini juga diharapkan dapat memberikan kontribusi bagi pengembangan ilmu pengetahuan, khususnya dalam bidang manajemen pemasaran. Dengan dilakukannya

penelitian ini diharapkan dapat diperoleh jawaban seberapa besar pengaruh kualitas produk, promosi dan harga terhadap keputusan pembelian smartphone vivo pada toko olala cell makassar.

Kualitas Produk

Menurut (Swastha, Basu dan Irawan, 1997) produk merupakan suatu kesatuan yang kompleks, terdiri dari berbagai unsur seperti kemasan, warna, harga, prestise perusahaan dan pengecer, serta layanan yang diberikan, yang secara keseluruhan diterima oleh konsumen untuk memenuhi kebutuhan dan keinginan mereka. Sedangkan menurut Purnama & Rialdy dalam (Farhan Bachtiar Efendi*, Siti Aminah, 2023) , kualitas produk (product quality) ialah daya dari sebuah produk dalam melaksanakan fungsinya mencakup, ketahanan, keandalan, akurasi, aksesibilitas operasi maupun perbaikan, serta atribut yang lain. Sementara itu, menurut (Sudaryono, 2016) adalah evaluasi pelanggan yang komprehensif terhadap kinerja barang atau jasa yang baik. Adapun indikator dari kualitas produk menurut (Kotler, Philip., Keller, Kevin L, 2013) adalah sebagai berikut:

1. Daya tahan, yaitu. berapa lama atau umur produk bertahan sebelum produk perlu diganti. Semakin sering konsumen menggunakan produk tersebut, maka semakin besar pula kekuatan produk tersebut.
2. Estetika mengacu pada penampilan produk.
3. Keistimewaan adalah keistimewaan produk yang dirancang untuk meningkatkan fungsi produk atau meningkatkan minat konsumen terhadap produk tersebut.
4. Kesesuaian, yaitu. sejauh mana karakteristik fungsional dasar produk memenuhi spesifikasi yang diberikan oleh beberapa konsumen atau apakah produk tersebut bebas dari cacat.

Promosi

Persaingan bisnis menuntut perusahaan untuk proaktif dalam mengomunikasikan keunggulan produknya kepada konsumen. Menurut (Fandy Tjiptono, 2015) promosi merupakan elemen bauran pemasaran yang berfokus pada upaya menginformasikan, membujuk, dan mengingatkan kembali konsumen akan merek dan produk perusahaan. Sementara itu, menurut (Basu Swastha dan Irawan., 2014) “bauran promosi merupakan gabungan dari beberapa strategi pemasaran seperti variabel periklanan, pemasaran langsung, penjualan pribadi, publisitas, dan promosi penjualan dimana variabel-variabel tersebut dirancang untuk mencapai arah tujuan dari program penjualan. Dari semua variabel tersebut, periklanan adalah yang sering digunakan. Berdasarkan pengertian tersebut diatas, maka dapat disimpulkan bahwa promosi adalah Promosi, sebagai bagian integral dari bauran pemasaran, merupakan upaya strategis perusahaan untuk menginformasikan, membujuk, dan mengingatkan konsumen tentang produknya melalui berbagai saluran komunikasi seperti periklanan, guna mencapai tujuan penjualan. Adapun indikator dari promosi menurut (Kotler, Phillip dan Kevin Lane Keller., 2016) adalah pesan promosi, media promosi, waktu promosi, dan frekuensi promosi. Promosi yang baik dan tepat sasaran akan meningkatkan penjualan produk dan mendukung tercapainya tujuan perusahaan.

Harga

Harga adalah faktor kunci dalam pemasaran yang memiliki pengaruh signifikan terhadap keputusan pembelian konsumen dan kinerja keuangan perusahaan. Harga tidak hanya melibatkan jumlah uang yang dibayarkan, tetapi juga mencerminkan nilai yang diberikan konsumen atas suatu produk atau jasa. Penetapan harga yang tepat akan mempengaruhi jumlah produk yang terjual, biaya produksi, dan pada akhirnya, laba perusahaan. Oleh karena itu, perusahaan harus cermat dalam menentukan strategi penetapan harga yang sesuai dengan tujuan bisnis dan persepsi konsumen. Menurut (Sumarwan, 2011) harga adalah karakteristik

dari suatu produk atau jasa yang paling sering digunakan konsumen untuk mengevaluasinya. Oleh karena itu, harga menjadi pertimbangan utama pada saat memilih sebuah produk dan layanan. Adapun harga menurut (Asaloei, S, 2019) adalah penentuan nilai suatu produk. Semakin ekonomis harga yang ditawarkan, ditambah dengan kualitas produk yang memuaskan, maka konsumen akan semakin tertarik dan merasa puas sehingga konsumen ingin mengunjungi kembali tempat tersebut. Jika harga terlalu tinggi dan kualitasnya kurang memuaskan, konsumen cenderung tidak akan kembali lagi. Jadi, harga sangat berpengaruh pada kepuasan pelanggan karena mereka selalu membandingkan harga di berbagai tempat. Menurut (Kotler, 2012) ada empat indikator yang harga yaitu: Keterjangkauan harga, Kesesuaian harga dengan kualitas produk, Daya saing harga, Kesesuaian harga dengan manfaat.

Keputusan Pembelian

Keputusan pembelian konsumen merupakan proses yang kompleks dan melibatkan berbagai tahapan. Sebelum memutuskan untuk membeli, konsumen akan mempertimbangkan berbagai faktor, seperti harga, kualitas, dan manfaat yang ditawarkan oleh produk. Konsumen juga akan melakukan penelitian dan perbandingan sebelum akhirnya memilih produk yang paling sesuai dengan kebutuhan dan keinginan mereka. Proses ini tidak hanya terjadi pada saat konsumen berada di toko, tetapi dimulai jauh sebelumnya dan berlanjut setelah pembelian dilakukan. Menurut (Kotler, & Amstrong, 2018) keputusan pembelian dipengaruhi oleh keadaan yang tidak terduga. Pendapatan yang diharapkan, biaya yang diharapkan, dan manfaat yang diantisipasi dari suatu produk adalah semua faktor yang dapat digunakan konsumen untuk merumuskan niat beli mereka. Sedangkan menurut (Febrina Z, Feby, 2018) Keputusan konsumen merupakan tindakan konsumen dalam memutuskan sebuah produk yang dianggap menjadi solusi dari kebutuhan dan keinginan konsumen tersebut. Proses pengambilan keputusan merupakan serangkaian kegiatan yang sistematis, dimulai dari identifikasi suatu permasalahan hingga pada penentuan solusi yang paling tepat. Solusi yang dipilih tersebut kemudian menjadi landasan dalam mengambil tindakan. Menurut (Nurliyanti,dkk, 2022) terdapat enam dimensi keputusan pembelian sebagai berikut: pemilihan produk, pemilihan merek, pemilihan saluran pembelian, jumlah pembelian, waktu pembelian dan metode pembayaran.

Metode Penelitian

Pendekatan penelitian yang digunakan adalah penelitian kuantitatif dengan menggunakan sifat penelitian eksplanatori yaitu Kualitas Produk (X1), Promosi (X2), dan Harga (X3) terhadap Keputusan Pembelian (Y). Menurut (Sugiyono, 2013) penelitian eksplanasi (explanatory research) adalah penelitian yang menjelaskan kedudukan antara variabel-variabel diteliti serta hubungan antara variabel yang satu dengan yang lain melalui pengujian hipotesis yang telah dirumuskan. Pengumpulan data dilakukan melalui wawancara dan kuesioner. Wawancara digunakan untuk memperoleh data awal dan informasi mendalam terkait subjek dan objek penelitian. Kuesioner, yang menggunakan skala Likert, diberikan kepada responden untuk mengukur sikap, pendapat, dan persepsi mereka mengenai kualitas, promosi dan harga terhadap keputusan pembelian smartphone vivo pada toko olala cell makassar.

Populasi penelitian adalah seluruh konsumen smartphone Vivo di Kota Makassar. Teknik pengambilan sampel yang digunakan adalah *non-probability sampling* dengan metode *accidental sampling*, dengan konsumen toko olala cell makassar sebagai sampel. Menurut (Sugiyono, 2018) *Non probability sampling* merupakan teknik pengambilan sampel dengan tidak memberi peluang atau kesempatan yang sama kepada setiap anggota populasi saat akan dipilih sebagai sampel. Analisis data menggunakan regresi linier berganda, yang diawali dengan pengujian asumsi klasik (multikolinearitas, heteroskedastisitas, dan normalitas) serta uji validitas dan reliabilitas instrumen penelitian. Signifikansi pengaruh variabel independen terhadap variabel dependen diuji menggunakan uji t, sedangkan koefisien determinasi (R-

squared) digunakan untuk mengukur proporsi variabilitas variabel dependen yang dapat dijelaskan oleh variabel independen.

Hasil Penelitian dan Pembahasan

Uji Validitas

Memverifikasi validitas konstruk, bandingkan skor item pertanyaan dengan skor keseluruhan. Saat menghitung validitas menggunakan SPSS, keputusan Alpha ditetapkan sekitar 5% (0,05) dan $n = 19$, karena uji instrumen dilakukan di 19 lokasi penelitian. Jika hasilnya $< 0,05$ dan positif maka indikator dianggap asli.

Tabel 1. Hasil Pengujian Validitas

Variabel	Sig	Keterangan
X1		
1	,000	Valid
2	,000	Valid
3	,000	Valid
4	,000	Valid
X2		
1	,000	Valid
2	,000	Valid
3	,000	Valid
4	,000	Valid
5	,000	Valid
X3		
1	,000	Valid
2	,000	Valid
3	,000	Valid
4	,000	Valid
Y		
1	,000	Valid
2	,000	Valid
3	,000	Valid
4	,000	Valid
5	,000	Valid
6	,000	Valid

Sumber: Data diolah SPSS 22, 2024

Tabel diatas menunjukkan bahwa setiap item pertanyaan mempunyai nilai sig $< 0,05$ yang menunjukkan validitas.

Uji Reliabilitas

Tabel 2. Hasil Pengujian Reliabilitas

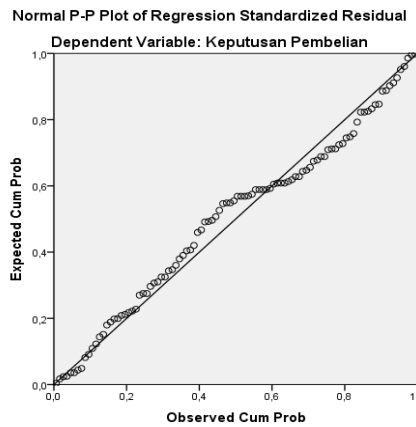
No	Variabel	Alpha Cronbach	Alpha	Keterangan
1.	Lingkungan Kerja	,739	0,6	Reliabel
2.	Pelatihan	,874	0,6	Reliabel
	Pemberdayaan Sumber Daya	,880	0,6	Reliabel
3.	Manusia			
4.	Kepuasan Kerja Karyawan	,839	0,6	Reliabel

Sumber : Data diolah SPSS 22, 2024

Tabel diatas menunjukkan bahwa nilai Cronbach alpha variabel > 0,6. Dengan demikian, Kualitas Produk (X1), Promosi (X2), Harga (X3), dan KeKeputusan Pembelian (Y) reliabel.

Uji Normalitas

Gambar 1. Hasil Pengujian Normalitas



Sumber :Data diolah SPSS 22, 2024

Uji Normalitas pada gambar diatas menampilkan titik-titik mendekati atau searah dengan garis diagonal, sehingga dapat disimpulkan bahwa semua datanya terdistribusi normal.

Uji Multikolinieritas

Nilai Tolerance dan Variance Inflation Factor (VIF) digunakan uji multikolinieritas. Model regresi baik seharusnya tidak memiliki korelasi variabel independen. nilai Tolerance > 0,1 VIF < 10 bebas multikolinieritas.

Tabel 3. Hasil Pengujian Multikolinieritas

Collinearity Statistics	
Tolerance	VIF
,781	1,280
,317	3,152
,285	3,511

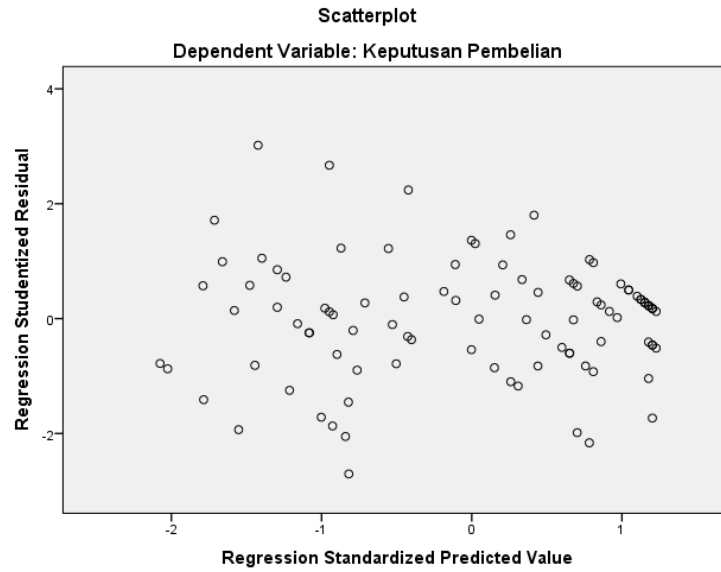
Sumber: Datadiolah SPSS 22, 2024

Tabel diatas menunjukkan nilai toleransi Kualitas Produk, Promosi dan Harga >0,1, sedangkan VIF <10, menunjukkan bahwa semua variabel independen yang menunjukkan multikolinieritas.

Uji Heteroskedastisitas

Uji heteroskedastisitas menentukan apakah terdapat ketimpangan varians residu observasi satu dengan observasi lain Penelitian diagram sebar. Grafik Scatterplot dibawah ini menampilkan hasil uji heteroskedastisitas:

Gambar 2. Hasil Pengujian Heteroskedastisitas



Sumber: Data diolah SPSS 22, 2024

Grafik di atas menunjukkan tidak adanya pola terlihat, titik-titik tersebar diatas dan dibawah angka 0 sumbu Y, sehingga disimpulkan bahwa diatas variabel bebas heteroskedastisitas.

Analisis Regresi Linier Berganda

Tabel 4. Hasil Regresi Linier Berganda
Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	1,999	1,542		1,297	,198
	Kualitas Produk	,082	,089	,046	,913	,363
	Promosi	,507	,094	,429	5,390	,000
	Harga	,674	,116	,489	5,830	,000

a. Dependent Variable: Keputusan Pembelian

Sumber : Data diolah output SPSS 22, 2024

1. Nilai konstanta = 1, 999, dengan asumsi jika Kualitas Produk (X1), Promosi (X2), dan Harga (X3) tetap maka Keputusan Pembelian (Y) naik 1,999.
2. Nilai koefisien Kualitas Produk (X1) 0,082 asumsi Kualitas Produk bertambah satuan sedangkan Promosi (X2) dan Harga (X3) tidak berubah maka Keputusan Pembelian (Y) naik 0,0,082.
3. Nilai koefisien Promosi (X2) 0,507 asumsi Promosi meningkat satuan sedangkan Kualitas Produk (X1) dan Harga (X3) tidak berubah maka Keputusan Pembelian (Y) meningkat 0,507.
4. Nilai koefisien Harga (X3) 0,674, asumsi Harga satuan sedangkan Kualitas Produk (X1) Promosi (X2) tetap Keputusan Pembelian Y naik 0,674.

Analisis Korelasi Berganda dan Koefisien Determinasi (R Square)Tabel 5. korelasiberganda dan koefisien diterminasi R²

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,898 ^a	,807	,801	1,594

a. Predictors: (Constant), Harga, Kualitas Produk, Promosi

b. Dependent Variable: Keputusan Pembelian

Sumber : Datadiolah SPSS 22, 2024

Berdasarkan temuan beberapa uji korelasi SPSS. Koefisien korelasi berganda (R) 0,898. menunjukkan Kualitas Produk (X1), Promosi (X2), Harga (X3) mempunyai hubungan kuat terhadap Keputusan Pembelian (Y). Nilai koefisien terminasi R² = 0,801. menunjukkan Kualitas Produk (X1), Promosi (X2), dan Harga (X3) mempunyai pengaruh sebesar 80,1% terhadap Keputusan Pembelian (Y), dan sisanya dipengaruhi oleh variabel lain yang belum diteliti.

Uji Hipotesis**1. Uji t / Parsial**Tabel 6. Hasil Uji Parsial
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,999	1,542		1,297	,198
	Kualitas Produk	,082	,089	,046	,913	,363
	Promosi	,507	,094	,429	5,390	,000
	Harga	,674	,116	,489	5,830	,000

a. Dependent Variable: Keputusan Pembelian

Sumber : Datadiolah output SPSS 22, 2024

1. Kualitas Produk (X1), sig=0,363. Nilai signifikan >0,05 menolak Ha dan menerima Ho, yang menunjukkan bahwa (X1) tidak mempunyai pengaruh secara parsial dan positif terhadap Keputusan pembelian (Y).
2. Promosi (X2) mempunyai tingkat signifikansi sebesar 0,000. Nilai signifikan <0,05 menolak Ho dan menerima Ha, menunjukkan bahwa Promosi (X2) mempunyai pengaruh secara parsial dan positif terhadap Keputusan Pembelian (Y).
3. Harga (X3) 0,000. Nilai signifikan <0,05 menolak Ho dan menerima Ha, menunjukkan bahwa Harga (X3) mempunyai pengaruh secara parsial dan positif terhadap Keputusan Pembelian (Y).

2. Uji F (Simultan)

Tabel 7. Hasil Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1022,008	3	340,669	134,016	,000 ^b
	Residual	244,032	96	2,542		
	Total	1266,040	99			

a. Dependent Variable: Keputusan Pembelian

b. Predictors: (Constant), Harga, Kualitas Produk, Promosi

Sumber : Data diolah SPSS 22, 2024

Untuk menentukan apakah model dalam penelitian cocok untuk diterapkan. Model dianggap praktis jika nilai signifikansinya $< 0,05$, dan tidak layak untuk diteliti lebih lanjut jika nilai signifikansinya $> 0,05$. Tabel diatas menunjukkan bahwa nilai signifikansi $0,000 < 0,05$ yang berarti bahwa Kualitas (X1), Promosi (X2), dan Harga (X3) berpengaruh secara simultan terhadap Keputusan Pembelian (Y).

Pembahasan

Pengaruh Kualitas Produk Terhadap Keputusan Pembelian Smartphone Vivo Pada Toko Olala Cell Makassar

Kualitas Produk (X1) tidak mempunyai pengaruh secara parsial dan positif terhadap Keputusan Pembelian (Y) pada toko olala cell Makassar. Nilai koefisien Kualitas Produk (X1) 0,363 menunjukkan Kualitas Produk meningkat satu satuan Keputusan pembelian Y meningkat 0,363.

Kualitas produk merujuk pada kemampuan suatu barang atau jasa untuk berfungsi sebagaimana mestinya, bertahan lama, dan mudah digunakan, serta memenuhi atau bahkan melebihi harapan pelanggan. Hal ini merupakan faktor penentu dalam keputusan pembelian konsumen. Menurut (Kotler, P. & Armstrong, G, 2012) kualitas produk ialah karakteristik dari produk dalam kemampuan untuk memenuhi kebutuhan yang telah ditentukan dan bersifat laten.

Penelitian ini juga didukung oleh penelitian yang dilakukan oleh (Rega Ababi dkk, 2019) dengan judul " Analisis Kualitas Produk, Word Of Mouth, dan Lokasi terhadap Keputusan Pembelian Merek Senduro Coffee". Hasil dari penelitian menunjukkan bahwa kualitas produk tidak memiliki pengaruh yang signifikan terhadap Keputusan Pembelian Merek Senduro Coffee di Gudang Seduh Senduro. Hal ini bisa dijelaskan bahwa meskipun kualitas produk umumnya dianggap sebagai faktor penentu dalam keputusan pembelian, kenyataannya hubungan ini lebih kompleks. Tidak semua konsumen memiliki pengetahuan yang cukup tentang kualitas produk, dan terkadang harga yang murah lebih menarik bagi mereka, meskipun kualitasnya kurang baik. Hal ini menunjukkan bahwa faktor-faktor lain seperti harga dan persepsi konsumen juga memainkan peran penting. Penelitian ini bertentangan dengan penelitian yang dilakukan oleh (Rahadian Ananto dkk, 2023), yang mendapatkan hasil bahwa kualitas produk berpengaruh secara positif dan signifikan terhadap keputusan pembelian.

Pengaruh Promosi Terhadap Keputusan Pembelian Smartphone Vivo Pada Toko Olala Cell Makassar

Promosi (X2) mempunyai pengaruh secara parsial positif terhadap Keputusan pembelian (Y) pada Toko Olala Cell Makassar. Koefisien regresi Promosi (X2) 0,507 berarti ketika Promosi meningkat satuan maka Keputusan Pembelian (Y) akan meningkat 0,507.

Promosi merupakan serangkaian aktivitas komunikasi pemasaran yang bertujuan untuk menginformasikan, membujuk, dan mengingatkan target pasar mengenai suatu produk atau jasa, dengan harapan dapat mendorong minat pembelian atau penggunaan karyawan. Menurut (Firmansyah, 2018) Promosi merupakan serangkaian upaya memperkenalkan produk dan jasa agar bisa dikenal dan diterima publik

Berdasarkan hasil penelitian tersebut, penelitian ini konsisten dengan (Yogi Prima Putra dkk, 2023) dengan hasil bahwa promosi berpengaruh positif dan signifikan terhadap Keputusan Pembelian smartphone samsung. Semakin banyak promosi yang ditawarkan maka konsumen akan semakin tertarik untuk membeli produk tersebut karena akan mendapatkan penghematan pengeluaran, begitu juga sebaliknya produk yang tidak ada promosi akan membuat konsumen tidak membeli atau menurunkan minat beli konsumen. Hasil penelitian diatas bertentangan dengan penelitian yang dilakukan oleh (Mochamad Fahri Ardiansyah, 2022) Hasil penelitian menunjukkan promosi tidak berpengaruh signifikan terhadap keputusan pembelian di Alngkringaln Nineteen.

Pengaruh Harga Terhadap Keputusan Pembelian Smartphone Vivo Pada Toko Olala Cell Makassar

Harga (X3) mempunyai pengaruh secara parsial dan positif terhadap keputusan pembelian (Y) Pada Toko Olala Cell Makassar. Hasil koefisien regresi Harga (X3) Sebesar 0,674, yang menunjukkan bahwa setiap ada peningkatan Harga satuan keputusan pembelian (Y) juga akan meningkat sebesar 0,674.

Harga merupakan cerminan nilai yang dirasakan konsumen terhadap suatu produk atau jasa. Keputusan pembelian konsumen sangat dipengaruhi oleh persepsi harga yang kompetitif dan sebanding dengan manfaat yang diperoleh. harga adalah sejumlah uang yang dibutuhkan sebagai alat tukar untuk memperoleh sejumlah kombinasi dan produk dan pelayanannya (Cindy Magdalena Gunarsih, 2021).

Hasil penelitian tersebut konsisten dengan penelitian yang dilakukan oleh (Afrida Pratiwi dkk, 2019) menunjukkan bahwa terdapat pengaruh harga terhadap keputusan pembelian konsumen.

Pengaruh Kualitas Produk, Promosi dan Harga Terhadap Keputusan Pembelian Smartphone Vivo Pada Toko Olala Cell Makassar

Berdasarkan uji simultan nilai signifikan $0,000 < 0,05$ Kualitas Produk (X1), Promosi (X2) dan Harga (X3) semuanya berpengaruh secara simultan terhadap Keputusan Pembelian (Y). Nilai koefisien terminasi $R^2 : 0,801$ Kualitas Produk (X1), Promosi (X2) dan Harga (X3) terhadap Keputusan Pembelian memiliki kontribusi pengaruh sebesar 80,1%, sedangkan sisanya dipengaruhi variabel lain tidak diteliti dalam penelitian ini.

Hasil penelitian ini sejalan dengan (Akbar Rakhman, 2017) Hasil uji regresi tabel Anova (AnalysisOfVariance) nilai signifikansi 0.000. angka probabilitas $<$ dari 0.05 secara simultan Kualitas produk, promosi dan harga secara simultan berpengaruh terhadap keputusan pembelian konsumen. Hal ini berarti keputusan pembelian konsumen Subur Audioworkshop Purwokerto dipengaruhi kualitas produk, promosi dan harga.

Kesimpulan

1. Kualitas Produk (X_1) tidak berpengaruh secara parsial terhadap Keputusan Pembelian (Y) Smartphone Vivo Pada Toko Olala Cell Makassar. Konsumen cenderung lebih mengutamakan harga ketimbang kualitas.
2. Promosi (X_2) berpengaruh secara parsial bernilai positif terhadap Keputusan Pembelian (Y) Smartphone Vivo Pada Toko Olala Cell Makassar. Memperkenalkan produk kepada konsumen akan meningkatkan keputusan pembelian mereka. Promosi yang baik dapat mempengaruhi konsumen untuk membeli produk yang sedang dipromosikan.
3. Harga (X_3) berpengaruh secara parsial bernilai positif terhadap Keputusan pembelian(Y) Smartphone Vivo Pada Toko Olala Cell Makassar. Penawaran harga yang terjangkau oleh konsumen akan meningkatkan keputusan pembelian mereka.
4. Kualitas Produk (X_1), Promosi (X_2) dan Harga (X_3) secara bersama-sama memiliki pengaruh terhadap Keputusan Pembelian (Y).

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Pengaruh Kompensasi dan Kompetensi SDM terhadap Kinerja Karyawan melalui Motivasi Kerja sebagai Variabel Intervening Pada PT. Megahputra Sejahtera Makassar

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ABSTRACTS

The purpose of this research is to find out how much influence compensation and human resource competence have on employee performance at PT. Megahputra Sejahtera Makassar through work motivation as an intervening variable. The research method used is an explanatory research approach. This research uses quantitative data. Data comes from distributing questionnaires to PT employees. Megahputra Sejahtera Makassar. The population of this research is PT. Megahputra Sejahtera. The sample for this research was 100 permanent employees. The analytical tool used in this research is Smart PLS 24. The data analysis method used is validity test, reliability test of direct influence and indirect influence. The results of this research are; (1) Compensation (X1) has no partial and positive effect on Employee Performance (Z) of PT. Megahputra Sejahtera (2) HR Competency (X2) has a partial and positive effect on Employee Performance (Z) PT. Megahputra Sejahtera (3) Compensation (X1) has a partial and positive effect on Work Motivation (Y) PT. Megahputra Sejahtera (4) HR Competency (X2), has a positive and significant influence on Work Motivation (Y) PT. Megahputra Sejahtera. (5) Compensation has an indirect and significant effect on PT Employee Performance. Megahputra Sejahtera mediated by Work Motivation. (6) HR competency has an indirect and significant effect on PT employee performance. Megahputra Sejahtera mediated by Work Motivation.

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Pendahuluan

Dalam lanskap bisnis yang semakin kompetitif, keberhasilan suatu perusahaan sangat bergantung pada kualitas sumber daya manusia (SDM) yang dimilikinya. Oleh karena itu, pengelolaan sumber daya manusia merupakan faktor penting yang perlu menjadi pusat perhatian bagi perusahaan. Kinerja karyawan merupakan cerminan dari seberapa efektif pengelolaan SDM dan menjadi faktor penentu dalam pencapaian tujuan organisasi. Untuk mencapai kinerja yang optimal, perusahaan perlu memperhatikan berbagai faktor yang dapat mempengaruhi motivasi dan kinerja karyawan.

Salah satu faktor yang sering dikaitkan dengan kinerja karyawan adalah kompensasi. Kompensasi yang adil dan kompetitif dapat meningkatkan motivasi kerja karyawan, sehingga berdampak positif pada kinerja karyawan. Menurut Hasibuan dalam (Fanti Nurul Zaqiyah dkk, 2023) kompensasi adalah semua pendapatan yang berbentuk uang, barang langsung atau tidak langsung yang diterima karyawan sebagai imbalan atas jasa yang diberikan kepada perusahaan. Sementara itu, Menurut (Dessler, Garry, 2017) kompensasi adalah suatu hal yang berbentuk bayaran untuk diberikan kepada karyawan dan hal-hal yang berhubungan dengan karyawan.

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Berdasarkan pengertian tersebut diatas, maka dapat diketahui bahwa kompensasi menjadi faktor utama yang memotivasi karyawan dalam meningkatkan kinerjanya.

Selain kompensasi, kompetensi SDM juga menjadi faktor penting. Karyawan yang memiliki kompetensi yang sesuai dengan tuntutan pekerjaan cenderung lebih produktif dan efektif dalam melaksanakan tugasnya. Menurut (Sedarmayanti, 2017) Kompetensi adalah kemampuan yang diharapkan dan menghasilkan yang terbaik. Tidak semua pegawai memiliki kompetensi hanya sebagian yang memiliki kinerja yang baik dan tinggi yang mempunyai kompetensi. Selain itu penelitian yang dilakukan oleh (Iis Kartini dkk, 2023) menemukan bahwa kompetensi dan kinerja karyawan memperlihatkan adanya kinerja yang signifikan. Hasil berbeda didapat oleh penelitian yang dilakukan oleh (Miftahul Ainun Na'im Basori1, 2017) yang menyatakan bahwa bahwa kompetensi karyawan tidak berpengaruh terhadap kinerja karyawan. Untuk itu perlu dilakukan penelitian lanjutan untuk mengkonfirmasi kedua temuan tersebut.

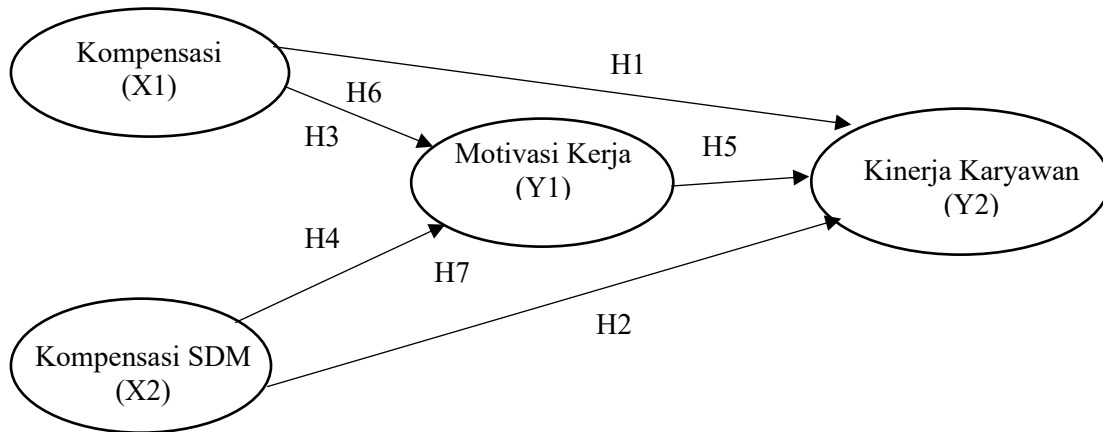
Selain kompensasi dan kompetensi, faktor lain yang tidak kalah penting untuk meningkatkan kinerja karyawan adalah adanya motivasi. Menurut (Henry Simamora, 2012) Motivasi adalah sebuah fungsi dari pengharapan individu bahwa upaya tertentu akan menghasilkan tingkat kinerja yang pada gilirannya akan membuahkan imbalan atau hasil yang akan dikehendaki oleh seseorang. Oleh karena itu motivasi kerja berperan sebagai jembatan antara kompensasi, kompetensi, dan kinerja karyawan. Motivasi yang tinggi akan mendorong karyawan untuk bekerja lebih keras dan mencapai hasil yang lebih baik. Dengan demikian, kompensasi dan kompetensi yang memadai dapat meningkatkan motivasi kerja, yang pada akhirnya akan berdampak positif pada kinerja karyawan. Pemberian kesejahteraan yang cukup kepada karyawan dapat mempengaruhi kualitas kerja mereka.

Kinerja karyawan merupakan hasil kerja yang dicapai oleh karyawan dalam melaksanakan tugasnya. Kinerja karyawan dapat diukur melalui berbagai indikator, seperti kuantitas dan kualitas output, ketepatan waktu, dan tingkat kehadiran. Menurut Kasmir dalam (Deni Wahyu Eka Wijaya1); Diah Ayu Septi Fauj, 2021) kinerja ialah hasil kerja dan perilaku kerja yang telah dicapai dalam pemenuhan tugas dan tanggung jawab yang diberikan selama periode waktu tertentu. Berdasarkan pengertian tersebut maka dapat diketahui bahwa kinerja karyawan memiliki peran penting untuk terwujudnya tujuan organisasi.

Persaingan bisnis saat ini datang dari berbagai bidang, tidak terkecuali dalam bidang industri otomotif. PT. Megahputra Sejahtera adalah sebuah perusahaan yang bergerak dibidang penjualan Mobil yang ada di kota Pusat Kota Makassar. Perusahaan ini selalu menawarkan produk-produk yang berkualitas kepada konsumennya dengan harga terjangkau. Ditengah persaingan bisnis yang semakin kompleks, perusahaan ini terus mengupayakan peningkatan kinerja karyawannya. Pendekatan ini ditempuh untuk terus mempertahankan loyalitas pelanggan yang ada. Berdasarkan observasi awal yang dilakukan peneliti menemukan adanya kinerja karyawan yang masih rendah . Hal tersebut dipicu oleh beberapa faktor seperti pemberian kompensasi yang kurang, Rendahnya kompetensi yang dimiliki karyawan dan motivasi kerja karyawan itu sendiri. Oleh karena itu, penelitian ini mengangkat judul “Pengaruh Kompensasi dan Kompetensi Terhadap Kinerja Karyawan Melalui Motivasi Kerja Sebagai Variabel Intervening”. Selain itu, penelitian ini juga dimaksudkan untuk mengkonfirmasi teori-teori sebelumnya.

Kerangka Konseptual

Berdasarkan rumusan masalah dan tinjauan pustaka, disajikan kerangka konseptual pada Gambar dibawah ini. Kerangka konseptual ini berfungsi untuk menggambarkan hubungan antar variabel penelitian dan memperkuat landasan teoretis yang telah diuraikan sebelumnya



Gambar 1. Kerangka Pemikiran Teoritik

Keterangan:

- H1 : Terdapat pengaruh signifikan kompensasi terhadap kinerja karyawan di PT. Megahputra Sejahtera.
- H2 : Terdapat pengaruh signifikan kompetensi SDM terhadap kinerja karyawan di PT. Megahputra Sejahtera.
- H3 : Terdapat pengaruh signifikan kompensasi terhadap motivasi kerja karyawan di PT. Megahputra Sejahtera.
- H4 : Terdapat pengaruh signifikan kompetensi SDM terhadap motivasi kerja karyawan di PT. Megahputra Sejahtera.
- H5 : Terdapat pengaruh signifikan motivasi kerja terhadap kinerja karyawan di PT. Megahputra Sejahtera.
- H6 : Motivasi kerja memediasi pengaruh kompensasi terhadap kinerja karyawan di PT. Megahputra Sejahtera.
- H7 : Motivasi kerja memediasi pengaruh kompetensi SDM terhadap kinerja karyawan di PT. Megahputra Sejahtera.

Metode Penelitian

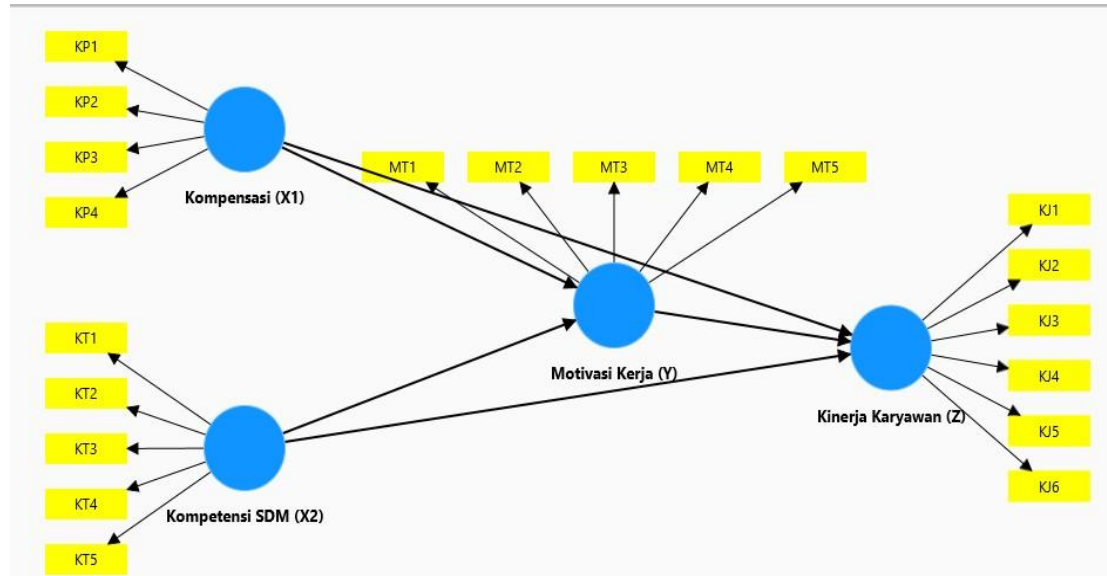
Penelitian ini dikategorikan sebagai penelitian kuantitatif dengan desain asosiatif kausal. Tujuan utama penelitian ini adalah untuk menguji hipotesis mengenai pengaruh variabel kompensasi, kompetensi SDM terhadap kinerja karyawan melalui motivasi kerja. Penelitian ini juga tergolong penelitian eksplanatory (*Explanatory Research*). Menurut (Sugiyono, 2019) penelitian eksplanatory yaitu penelitian yang menganalisis hubungan-hubungan antara satu variabel dengan variabel lainnya atau bagaimana suatu variabel mempengaruhi variabel lainnya melalui pengajuan hipotesis. Teknik pengumpulan data menggunakan observasi, wawancara dan pengebaran kusioner kepada responden. Data yang diperoleh akan dianalisis dan diolah menggunakan program Smart PLS (*Partial Least Square*).

Menurut Sugiyono (Sugiyono, 2018) populasi merujuk pada keseluruhan objek atau subjek yang menjadi fokus penelitian. Ketika populasi terlalu besar untuk diteliti secara keseluruhan, peneliti akan mengambil sampel, yaitu sebagian representatif dari populasi. Sementara itu, (Arikunto, S., 2018) menyatakan bahwa populasi adalah keseluruhan subjek penelitian. Tujuan pengambilan sampel adalah untuk memperoleh data yang dapat digeneralisasikan ke seluruh populasi.. Sesuai dengan pendapat Arikunto (2018), seluruh populasi yang berjumlah kurang dari 100 orang sebaiknya dijadikan sampel penelitian. Namun, jika populasi lebih dari 100 orang, maka sampel dapat diambil antara 10-15% atau 20-25% dari total populasi. Dalam penelitian ini, populasi adalah seluruh karyawan yang ada di PT.

Megahputra Sejahtera yang berjumlah 80 orang dijadikan sebagai responden, sehingga teknik pengambilan sampel yang digunakan adalah sensus atau total sampling.

Hasil Penelitian dan Pembahasan

Analisis data dalam penelitian ini dilakukan dengan menggunakan teknik Partial Least Square (PLS) melalui perangkat lunak SmartPLS. Proses analisis ini meliputi evaluasi model pengukuran (outer model) dan model struktural (inner model).



Gambar 2. Model Persamaan Struktural dalam Diagram PLS

Uji Validitas

Analisis validitas konvergen dilakukan dengan cara menganalisis nilai loading factor setiap item indikator terhadap konstruk latennya. Berdasarkan karakteristik penelitian konfirmatori, nilai ambang batas loading factor yang digunakan adalah 0,7. Menurut (Sugiyono., 2018), menyatakan bahwa uji validitas adalah persamaan data yang dilaporkan peneliti dengan data yang diperoleh langsung dari objek penelitian. Uji validitas digunakan untuk memverifikasi validitas konstruk, bandingkan skor item pertanyaan dengan skor keseluruhan. Jika hasilnya < 0,05 dan positif maka indikator dianggap asli.

Tabel 1. Hasil Pengujian Validitas

Indikator	Kinerja Karyawan (Z)	Kompensasi (X1)	Kompetensi Sdm (X2)	Motivasi Kerja (Y)	Keterangan
KJ1	0,813				Valid
KJ2	0,836				Valid
KJ3	0,797				Valid
KJ4	0,870				Valid
KJ5	0,866				Valid
KJ6	0,824				Valid
KP1		0,777			Valid
KP2		0,813			Valid
KP3		0,883			Valid
KP4		0,805			Valid
KT1			0,798		Valid
KT2			0,735		Valid
KT3			0,751		Valid
KT4			0,877		Valid

KT5	0,908		Valid
MT1		0,851	Valid
MT2		0,812	Valid
MT3		0,831	Valid
MT4		0,762	Valid
MT5		0,897	Valid

Sumber : Data diolah PLS 2024.

Berdasarkan hasil analisis Average Variance Extracted (AVE), seluruh konstruk dalam penelitian ini menunjukkan nilai AVE > 0,5. Hal ini mengindikasikan bahwa varian item-item indikator lebih banyak dijelaskan oleh konstruk latennya daripada oleh konstruk laten lainnya, sehingga memenuhi kriteria validitas konvergen.

Uji Reliabilitas

Tabel 2. Hasil Pengujian Reliabilitas

No	Variabel	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
1.	Kinerja Karyawan (Z)	0,913	0,915	0,932	0,697
2.	Motivasi Kerja (Y)	0,888	0,896	0,918	0,692
3.	Kompetensi SDM (X2)	0,874	0,900	0,909	0,667
4.	Kompensasi (X1)	0,841	0,862	0,892	0,673

Sumber : Data diolah PLS 24, 2024

Berdasarkan hasil pengujian reliabilitas, diperoleh nilai Cronbach's alpha untuk semua variabel penelitian lebih besar dari 0,7. Selain itu, nilai composite reliability juga menunjukkan hasil yang memuaskan, yakni di atas 0,6 untuk setiap variabel. Dengan demikian, dapat disimpulkan bahwa seluruh item pengukuran dalam penelitian ini konsisten dan syarat pengujian reliabelitas terpenuhi.

Pengujian Pengaruh Langsung

Tabel 3. Hasil Pengujian Hipotesis Pengaruh Langsung

Hipotesis I	Sampel asli (O)	Rata-rata sampel (M)	Standar deviasi (STDEV)	T statistik (O/STDEV)	Nilai P (P values)
Kompensasi (X1) -> Kinerja Karyawan (Z)	-0.035	-0.033	0.057	0.619	0.536
Kompensasi (X1) -> Motivasi Kerja (Y)	0.318	0.317	0.057	5.611	0.000
Kompetensi SDM (X2) -> Kinerja Karyawan (Z)	0.477	0.485	0.087	5.500	0.000
Motivasi Kerja (Y) -> Kinerja Karyawan (Z)	0.486	0.477	0.103	4.715	0.000
Kompetensi SDM (X2) -> Motivasi Kerja (Y)	0.689	0.689	0.051	13.377	0.000

Sumber : Data diolah PLS 24, 2024

Berdasarkan tabel diatas yang memperlihatkan hasil pengujian 5 hipotesis pengaruh langsung, ditunjukkan bahwa:

- 1) Kompensasi terhadap kinerja karyawan tidak berpengaruh secara positif dan signifikan dibuktikan dengan nilai P values sebesar $0,536 > 0,05$ dan nilai T statistik sebesar $0,619 < 1,96$.
- 2) Kompensasi terhadap motivasi kerja berpengaruh secara positif dan signifikan, dimana nilai P Values sebesar $0,000 < 0,05$ dan nilai T statistik sebesar $5,611 > 1,96$.
- 3) Kompetensi SDM terhadap kinerja karyawan berpengaruh secara positif dan signifikan dimana nilai P value sebesar $0,000 < 0,05$ dan nilai T statistik sebesar $5,500 > 1,96$.
- 4) Motivasi kerja terhadap kinerja karyawan berpengaruh secara positif dan signifikan dimana nilai P values sebesar $0,000 < 0,05$ dan nilai T statistik sebesar $4,715 > 1,96$.
- 5) Kompetensi SDM terhadap Motivasi kerja berpengaruh secara positif dan signifikan dimana nilai P values sebesar $0,000 < 0,05$ dan nilai T statistik sebesar $13,377 > 1,96$.

Hasil Pengujian tidak Pengaruh Langsung

Tabel 4. Hasil Pengujian Hipotesis Pengaruh Tidak Langsung

Hipotesis II	Sampel asli (O)	Rata-rata sampel (M)	Standar deviasi (STDEV)	T statistik ((O/STDEV))	Nilai P (P values)
Kompensasi (X1) - > Motivasi Kerja (Y) -> Kinerja Karyawan (Z)	0.155	0.151	0.043	3.574	0.000
Kompetensi SDM (X2) -> Motivasi Kerja (Y) -> Kinerja Karyawan (Z)	0.335	0.329	0.075	4.484	0.000

Sumber :Data diolah PLS 24, 2024

- 1) Kompensasi terhadap kinerja Karyawan yang dimediasi motivasi kerja berpengaruh positif dan signifikan dibuktikan dengan nilai Original Sample yang dimiliki yaitu sebesar 0,155. Selain itu nilai P values sebesar $0,000 < 0,05$ dan nilai T statistik sebesar $3, 574 > 1,96$.
- 2) Kompetensi SDM terhadap kinerja pegawai yang dimediasi motivasi kerja berpengaruh positif signifikan dibuktikan dengan nilai Original Sample yang dimiliki yaitu sebesar 0,335. Selain itu nilai P values sebesar $0,000 < 0,05$ dan nilai T statistik sebesar $4, 484 > 1,96$.

Tabel 5. Hasil Hasil Uji Path Coefficiencis

Korelasi	P Values	Keterangan
Kompensasi ► Kinerja Karyawan	0.536	H ₁ ditolak
Kompetensi SDM ► Kinerja Karyawan	0,000	H ₂ diterima
Kompensasi ► Motivasi Kerja	0,000	H ₃ diterima
Kompetensi SDM ► Motivasi Kerja	0,000	H ₄ diterima
Motivasi Kerja ► Kinerja Karyawan	0,000	H ₅ diterima
Kompensasi ► Motivasi Kerja ► Kinerja Karyawan	0,000	H ₆ diterima
Kompetensi SDM ► Motivasi Kerja ► Kinerja Karyawan	0,000	H ₇ diterima

Sumber :Data diolah PLS 24, 2024

Berdasarkan Tabel 5, hasil pengujian hipotesis menunjukkan bahwa sebagian besar hipotesis penelitian diterima pada tingkat signifikansi 5%. Hal ini ditunjukkan oleh nilai p-value yang lebih kecil dari 0,05.

H1 : Kompetensi berpengaruh signifikan terhadap kinerja pegawai pada PT. Megahputra Sejahtera.

Hasil analisis p-value diperoleh nilai signifikansi variabel kompensasi (X1) terhadap kinerja Karyawan (Z) sebesar 0.536 dengan menggunakan tingkat signifikansi $\alpha=0,05$, hal ini dapat diartikan bahwa kompensasi tidak berpengaruh signifikan terhadap kinerja karyawan. Berdasarkan hasil tersebut, maka hipotesis pertama yang menyatakan bahwa kompensasi berpengaruh positif dan signifikan terhadap kinerja karyawan tidak terbukti kebenarannya, sehingga dapat disimpulkan bahwa hipotesis pertama ditolak.

H2 : Kompetensi SDM berpengaruh signifikan terhadap kinerja Karyawan di PT. Megahputra Sejahtera.

Hasil analisis p-value dapat diperoleh nilai signifikansi variabel kompetensi SDM (X2) terhadap kinerja karyawan (Z) sebesar 0,000 dengan menggunakan tingkat signifikansi $\alpha=0,05$, hal ini dapat diartikan bahwa kompetensi SDM berpengaruh signifikan terhadap kinerja karyawan. Berdasarkan hasil tersebut, maka hipotesis kedua yang menyatakan bahwa kompetensi SDM berpengaruh positif dan signifikan terhadap kinerja karyawan terbukti kebenarannya, sehingga dapat disimpulkan bahwa hipotesis kedua diterima.

H3 : Kompensasi berpengaruh signifikan terhadap motivasi kerja karyawan di PT. Megahputra Sejahtera.

Hasil analisis p-value diperoleh nilai signifikansi variabel kompensasi (X1) terhadap motivasi kerja (Y) sebesar 0,000 dengan menggunakan tingkat signifikansi $\alpha=0,05$, hal ini dapat diartikan bahwa kompensasi berpengaruh signifikan terhadap motivasi kerja. Berdasarkan hasil tersebut, maka hipotesis ketiga yang menyatakan bahwa kompensasi berpengaruh positif dan signifikan terhadap motivasi kerja terbukti kebenarannya, sehingga dapat disimpulkan bahwa hipotesis ketiga diterima.

H4 : Kompetensi SDM berpengaruh signifikan terhadap motivasi kerja karyawan di PT. Megahputra Sejahtera.

Hasil analisis p-value diperoleh nilai signifikansi variabel kompetensi SDM (X2) terhadap motivasi kerja (Y) sebesar 0,000 dengan menggunakan tingkat signifikansi $\alpha=0,05$, hal ini dapat diartikan bahwa kompetensi SDM berpengaruh signifikan terhadap motivasi kerja. Berdasarkan hasil tersebut, maka hipotesis keempat yang menyatakan bahwa kompetensi SDM berpengaruh positif dan signifikan terhadap motivasi kerja terbukti kebenarannya, sehingga dapat disimpulkan bahwa hipotesis keempat diterima.

H5 : Motivasi kerja berpengaruh signifikan terhadap kinerja karyawan di PT. Megahputra Sejahtera.

Hasil analisis p-value diperoleh nilai signifikansi variabel motivasi kerja (Y) terhadap kinerja karyawan (Z) sebesar 0,000 dengan menggunakan tingkat signifikansi $\alpha=0,05$, hal ini dapat diartikan bahwa motivasi kerja berpengaruh signifikan terhadap kinerja karyawan. Berdasarkan hasil tersebut, maka hipotesis kelima yang menyatakan bahwa motivasi kerja berpengaruh positif dan signifikan terhadap kinerja karyawan terbukti kebenarannya, sehingga dapat disimpulkan bahwa hipotesis kelima diterima.

H6 : Kompensasi berpengaruh signifikan terhadap kinerja karyawan yang dimediasi oleh motivasi kerja di PT. Megahputra Sejahtera.

Hasil analisis p-value diperoleh nilai signifikansi variabel kompensasi (X1) terhadap kinerja karyawan (Z) sebesar 0,000 dengan menggunakan tingkat signifikansi $\alpha=0,05$, hal ini dapat diartikan bahwa kompensasi berpengaruh positif dan signifikan terhadap kinerja karyawan yang dimediasi oleh motivasi kerja karena nilai signifikansi $0,000 < 0,05$. Berdasarkan hasil tersebut, maka hipotesis enam yang menyatakan bahwa kompensasi berpengaruh positif dan

signifikan terhadap kinerja karyawan yang dimediasi oleh motivasi kerja terbukti kebenarannya, sehingga dapat disimpulkan bahwa hipotesis keenam diterima.

H6 : Kompetensi SDM berpengaruh signifikan terhadap kinerja karyawan yang dimediasi oleh motivasi kerja di PT. Megahputra Sejahtera.

Hasil analisis p-value diperoleh nilai signifikansi variabel kompetensi SDM (X2) terhadap kinerja karyawan (Z) sebesar 0,000 dengan menggunakan tingkat signifikansi $\alpha=0,05$, hal ini dapat diartikan bahwa kompetensi SDM berpengaruh positif dan signifikan terhadap kinerja karyawan yang dimediasi oleh motivasi kerja karena nilai signifikansi $0,000 < 0,05$. Berdasarkan hasil tersebut, maka hipotesis tujuh yang menyatakan bahwa kompetensi SDM berpengaruh positif dan signifikan terhadap kinerja karyawan yang dimediasi oleh motivasi kerja terbukti kebenarannya, sehingga dapat disimpulkan bahwa hipotesis ketujuh diterima.

Pembahasan

Pengaruh Kompensasi Terhadap Kinerja Karyawan Pada PT. Megahputra Sejahtera

Berdasarkan hasil analisis dapat diketahui bahwa variabel kompensasi (X1) tidak berpengaruh positif dan signifikan terhadap kinerja karyawan (Z) pada PT. Megahputra Sejahtera. Hal ini berarti tingginya nilai kompensasi yang diberikan tidak akan berpengaruh terhadap kinerja karyawan, dengan kata lain apabila perusahaan meningkatkan segala aspek yang mampu menumbuhkan kompensasi kinerja karyawan tidak akan meningkat.

Hasil penelitian yang dilakukan ini mendukung/sejalan dengan hasil penelitian yang dilakukan oleh (Wijaya dkk, 2019) yang menyatakan bahwa kompensasi tidak memiliki pengaruh positif dan signifikan terhadap kinerja karyawan. Namun, berbeda dengan hasil penelitian yang dilakukan oleh (Aditya Abzar Firdaus dkk, 2023) yang menyatakan bahwa kompensasi berpengaruh positif dan signifikan terhadap kinerja karyawan.

Pengaruh Kompetensi SDM Terhadap Kinerja Karyawan Pada PT. Megahputra Sejahtera

Berdasarkan hasil analisis dapat diketahui bahwa variabel kompetensi SDM (X2) berpengaruh positif dan signifikan terhadap kinerja karyawan (Z) pada PT. Megahputra Sejahtera. Hal ini berarti tingginya kompetensi yang dimiliki oleh seorang karyawan maka kinerjanya juga akan semakin meningkat. menurut (Wibowo, 2007) menyatakan bahwa kompetensi adalah suatu kemampuan untuk melaksanakan atau melakukan suatu pekerjaan atau tugas yang dilandasi atas keterampilan dan pengetahuan serta didukung oleh sikap kerja yang dituntut oleh pekerjaan tersebut dengan kata lain apabila perusahaan meningkatkan segala aspek yang mampu menumbuhkan kompensasi kinerja karyawan tidak akan meningkat.

Hasil penelitian ini didukung/sejalan dengan hasil penelitian yang dilakukan oleh (Putri Aprilly, 2024) yang menyatakan bahwa kompetensi berpengaruh terhadap kinerja karyawan. Hal ini menjelaskan bahwa adanya kompetensi yang dimiliki karyawan maka akan berperan dalam keefektifan kinerja di kecamatan wiyung.

Pengaruh Kompensasi Terhadap Motivasi Kerja Pada PT. Megahputra Sejahtera

Berdasarkan hasil analisis dapat diketahui bahwa variabel kompensasi (X1) berpengaruh positif dan signifikan terhadap motivasi kerja (Y) pada PT. Megahputra Sejahtera. Hal ini menunjukkan bahwa tingginya nilai kompensasi yang diberikan kepada seorang karyawan maka kinerjanya juga akan semakin meningkat. Menurut (Afandi, 2018) Kompensasi adalah

semua pendapatan yang berbentuk uang, barang langsung atau tidak langsung yang diterima karyawan sebagai imbalan atas jasa yang diberikan perusahaan untuk memberikan kepuasan kerja bagi karyawan.

Hasil penelitian ini didukung/sejalan dengan hasil penelitian yang dilakukan oleh (Sagita Sukma Haryani, 2015) yang menyatakan bahwa kompensasi berpengaruh terhadap motivasi kerja. Hasil tersebut menjelaskan bahwa pemberian kompensasi yang tinggi kepada karyawan maka motivasi kerja karyawan tersebut akan semakin meningkat pada Pt. Telekomunikasi Indonesia, Tbk Malang.

Pengaruh Kompetensi SDM Terhadap Motivasi Kerja Pada PT. Megahputra Sejahtera

Berdasarkan hasil analisis dapat diketahui bahwa variabel kompetensi SDM (X2) berpengaruh positif dan signifikan terhadap motivasi kerja (Y) pada PT. Megahputra Sejahtera. Hal ini menunjukkan bahwa semakin tinggi kompetensi yang dimiliki oleh seorang karyawan maka kinerjanya juga akan semakin meningkat. Menurut (Saifuddin Zuhri., 2019) mendefinisikan kompetensi sebagai suatu kemampuan yang dilandasi oleh keterampilan dan pengetahuan yang didukung oleh sikap kerja serta penerapannya dalam melaksanakan tugas dan pekerjaan di tempat kerja yang mengacu pada persyaratan kerja yang ditetapkan.

Hasil penelitian ini didukung/sejalan dengan hasil penelitian yang dilakukan oleh (Muhammad Yusuf Amrullah, 2018) yang menyatakan bahwa kompetensi positif dan berpengaruh terhadap motivasi kerja. Dengan demikian, apabila perusahaan ingin meningkatkan motivasi kerja karyawan melalui kompetensi, maka dapat dilakukan peningkatan yang cukup besar pada kompetensi kerja karyawan.

Pengaruh Motivasi Kerja Terhadap Kinerja Karyawan Pada PT. Megahputra Sejahtera

Berdasarkan hasil analisis dapat diketahui bahwa variabel Motivasi kerja (Y) berpengaruh positif dan signifikan terhadap Kinerja karyawan (Z) pada PT. Megahputra Sejahtera. Hal ini menunjukkan bahwa semakin tinggi motivasi kerja yang dimiliki oleh seorang karyawan maka kinerjanya juga akan semakin meningkat. Menurut Hasibuan dalam (Febrianti, R., & Triono, J. , 2020) motivasi kerja adalah pemberian daya gerak yang menciptakan kegairahan kerja seseorang agar mereka mau bekerja sama, bekerja efektif dan terintegrasi dengan segala daya upaya untuk mencapai kepuasan.

Hasil penelitian ini didukung/sejalan dengan hasil penelitian yang dilakukan oleh (Fransiskus Ady, 2013) yang menyatakan bahwa motivasi kerja yang terdiri dari variable Achievement (X1), Recognition (X2), Working Condition (X3), dan Wages (X4) mempunyai pengaruh yang signifikan secara bersama-sama (simultan) terhadap kinerja karyawan Koperasi Unit Desa Depok Condongcatur Sleman Yogyakarta. Ini terbukti Fhitung lebih besar dari Ftabel ($11.407 > 2,4675$).

Pengaruh Kompensasi Terhadap Kinerja Karyawan yang Dimediasi Motivasi Kerja pada PT. Megahputra Sejahtera

Hasil analisis menunjukkan bahwa kompensasi dapat meningkatkan kinerja karyawan melalui motivasi kerja. Ini berarti, kompensasi tidak hanya secara langsung mempengaruhi kinerja, namun juga secara tidak langsung melalui peningkatan motivasi kerja karyawan. Hasil penelitian ini didukung/sejalan dengan hasil penelitian yang dilakukan oleh (Muhammad Yuniyanto dkk, 2023) yang menyatakan bahwa variabel kompensasi berpengaruh positif dan signifikan terhadap kinerja pegawai yang dimediasi oleh motivasi kerja.

Pengaruh Kompetensi SDM Terhadap Kinerja Karyawan yang Dimediasi Motivasi Kerja pada PT. Megahputra Sejahtera

Hasil analisis menunjukkan bahwa kompetensi SDM dapat meningkatkan kinerja karyawan melalui motivasi kerja. Hal ini berarti bahwa peningkatan kompetensi karyawan tidak hanya secara langsung meningkatkan kinerja, tetapi juga secara tidak langsung yaitu melalui peningkatan motivasi kerja. Artinya, karyawan yang kompeten cenderung lebih termotivasi untuk mencapai target kinerja yang lebih tinggi. Hasil penelitian ini didukung/sejalan dengan hasil penelitian yang dilakukan oleh (Muhammad Yuniyanto dkk, 2023) yang menyatakan bahwa Kompetensi SDM berpengaruh positif dan signifikan terhadap kinerja pegawai yang dimediasi oleh motivasi kerja. Namun berbeda dengan hasil penelitian yang dilakukan oleh (Sri Rahayu, 2023), yang mendapatkan hasil analisis mediasi menunjukkan bahwa motivasi tidak mampu menjembatani hubungan antara kompetensi dan kinerja karyawan ($p = 0,105$; $t = 1,625$). Nilai t hitung lebih rendah dari t tabel (2,042) pada taraf signifikansi 5%, sehingga hipotesis bahwa motivasi memediasi hubungan tersebut ditolak.

Kesimpulan

Berdasarkan penelitian ini, kita dapat menyimpulkan bahwa kompensasi dan kompetensi SDM dapat memengaruhi/tidak mempengaruhi kinerja karyawan pada PT. Megahputra Sejahtera dengan motivasi kerja sebagai faktor perantara

1. Kompensasi berarti seluruh imbalan yang diterima oleh seorang selama pekerja/karyawan atas jasa atau hasil dari pekerjaannya dalam sebuah perusahaan baik dalam bentuk uang atau barang, secara langsung maupun tidak langsung. sedangkan Kompetensi Sumber Daya Manusia adalah kemampuan dan karakteristik yang dimiliki seseorang berupa pengetahuan, keterampilan, dan sikap perilaku yang diperlukan dalam pelaksanaan tugas jabatannya dalam lingkungan pekerjaannya. Adapun motivasi merupakan serangkaian sikap dan nilai – nilai yang mempengaruhi individu untuk mencapai hal yang spesifik sesuai tujuan individu. Sementara Kinerja karyawan adalah suatu hasil yang dicapai oleh pegawai tersebut dalam pekerjaannya menurut kriteria tertentu yang berlaku untuk suatu pekerjaan tertentu
2. Berdasarkan hasil analisis data, diketahui bahwa kompensasi (X1) tidak berpengaruh secara langsung dan signifikan terhadap kinerja karyawan (Z) pada PT. Megahputra Sejahtera yang berarti bahwa semakin tinggi nilai kompensasi yang diberikan kepada karyawan maka tidak akan meningkatkan kinerjanya. Hal ini menunjukkan bahwa hipotesis 1 ditolak..
3. Berdasarkan hasil analisis data, diketahui bahwa kompensasi (X2) berpengaruh secara langsung dan signifikan terhadap kinerja karyawan (Z) pada PT. Megahputra Sejahtera yang berarti bahwa semakin tinggi tingkat pendidikan yang dimiliki oleh seorang karyawan, maka kinerjanya juga akan semakin meningkat. Hal ini menunjukkan bahwa hipotesis 2 diterima.
4. Berdasarkan hasil analisis data, diketahui bahwa Kompensasi (X1) berpengaruh secara langsung dan signifikan terhadap motivasi kerja (Y) pada PT. Megahputra Sejahtera yang berarti bahwa semakin tinggi kompensasi yang diberikan maka kinerja seorang karyawan, juga akan semakin meningkat. Hal ini menunjukkan bahwa hipotesis 3 diterima.
5. Berdasarkan hasil analisis data, diketahui bahwa kompetensi SDM (X2) berpengaruh secara langsung dan signifikan terhadap motivasi kerja (Y) pada PT. Megahputra Sejahtera. Hal ini berarti jika nilai kompetensi SDM meningkat maka akan diikuti oleh peningkatan motivasi kerja. Hasil ini menunjukkan bahwa hipotesis 4 diterima.
6. Berdasarkan hasil analisis data, diketahui bahwa motivasi kerja (Y) berpengaruh secara langsung dan signifikan terhadap kinerja karyawan pada PT. Megahputra Sejahtera. Hasil ini menunjukkan bahwa hipotesis 5 diterima
7. Berdasarkan hasil analisis data, diketahui bahwa kompensasi berpengaruh secara tidak langsung dan signifikan terhadap kinerja karyawan yang dimediasi oleh motivasi kerja pada PT. Megahputra Sejahtera. Hal tersebut berarti bahwa motivasi kerja dapat memediasi pengaruh kompensasi terhadap kinerja karyawan. Hasil ini menunjukkan bahwa hipotesis 6 diterima

8. Berdasarkan hasil analisis data, diketahui bahwa kompetensi SDM berpengaruh secara langsung positif dan signifikan terhadap kinerja karyawan yang dimediasi oleh motivasi kerja pada PT. Megahputra Sejahtera. Hal tersebut berarti bahwa motivasi kerja mampu memediasi penuh pengaruh kompetensi SDM terhadap kinerja karyawan. Hal ini menunjukkan bahwa hipotesis 7 diterima.

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Implementasi Analisis Jabatan Pada Aktivitas Manajemen Sumber Daya Manusia Dalam Meningkatkan Kinerja Pegawai: Studi Kasus Percetakan Citra Utama Pangkep

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ABSTRACTS

This study aims to describe how job analysis is implemented in Human Resource Management (HRM) activities and its impact on employee performance at Percetakan Citra Utama Pangkep. Job analysis is a crucial process that identifies the tasks, responsibilities, and qualifications required for each position, enabling companies to place the right people in the right roles. This leads to improved productivity, job satisfaction, and overall organizational performance. The research uses a qualitative approach, with data collected through participatory observation, documentation, and in-depth interviews. Data were analyzed using techniques such as data reduction, data analysis, and conclusion drawing. The findings indicate that Citra Utama Pangkep has effectively conducted job analysis within its HRM practices. This is evident in the presence of clear job descriptions, well-defined responsibilities, working conditions, and specific qualification standards. The company has established requirements related to education level, diligence, and skill sets, which guide recruitment, training, and promotion decisions. Moreover, job analysis supports the development of performance expectations and career development plans for employees. By aligning HR strategies with company objectives, job analysis serves as a strategic tool for maximizing employee potential and ensuring effective human resource management. The study concludes that proper implementation of job analysis enhances HR effectiveness and contributes significantly to organizational success.

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Pendahuluan

Perusahaan berdiri dengan tujuan untuk memperoleh keuntungan, dan sumber daya manusia (SDM) menjadi faktor kunci yang menentukan keberhasilan tersebut. Kinerja pegawai yang efektif dan efisien sangat penting untuk mencapai tujuan perusahaan (Sugiarti, 2018). Karena ini, program pegawai yang sukses harus dimulai dengan pelaksanaan analisis. Didirikannya, yang melibatkan memastikan bahwa sebuah organisasi atau bisnis memiliki arah yang sesuai untuk masa kini atau masa depan. (Dewi (2018)). Salah satu faktor yang dapat meningkatkan kinerja karyawan adalah lingkungan kerja yang positif dan mendukung, pelatihan berkualitas, dan pemberdayaan sumber daya manusia yang efektif. Ketiga faktor ini dapat berdampak positif pada kepuasan kerja karyawan, yang pada gilirannya akan berkontribusi pada pencapaian keseluruhan tujuan perusahaan. Oleh karena itu, perusahaan perlu memperhatikan dan mengelola faktor-faktor ini dengan baik untuk mencapai kesuksesan jangka panjang. Selain itu, penting juga bagi perusahaan untuk memberikan penghargaan dan reward kepada pegawai yang berprestasi, sehingga dapat meningkatkan motivasi dan semangat kerja mereka (Thea et al., 2017). Ini akan menciptakan lingkungan kerja yang kompetitif namun kolaboratif di mana setiap individu didorong untuk memberikan pekerjaan terbaik mereka. Dengan demikian, bisnis dapat menciptakan lingkungan kerja yang sehat dan produktif yang akan

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berdampak positif pada keseluruhan operasi bisnis mereka. (Didit & Perilaku, 2022). (Didit & Perilaku, 2022). Selain itu, perusahaan juga perlu memastikan adanya komunikasi yang efektif antara pimpinan dan bawahan, serta antar rekan kerja, agar informasi dan arahan dapat tersampaikan dengan jelas dan tepat waktu. Semua hal ini merupakan bagian dari upaya perusahaan untuk menciptakan lingkungan kerja yang kondusif dan mendukung pertumbuhan dan perkembangan karyawan (Hidayat, 2013). Melalui upaya tersebut, karyawan akan merasa diakui atas kontribusi dan kerja keras yang mereka lakukan, sehingga akan lebih termotivasi untuk terus memberikan yang terbaik. Dengan adanya budaya kerja yang sehat dan produktif, karyawan akan merasa lebih bahagia dan puas dalam bekerja, yang pada akhirnya akan berdampak positif pada kinerja perusahaan secara keseluruhan. Komunikasi yang efektif juga akan membantu mencegah terjadinya kesalahpahaman dan meningkatkan kolaborasi antar tim, sehingga tujuan perusahaan dapat dicapai dengan lebih baik. Semua ini akan membantu perusahaan untuk tetap bersaing dan berkembang di tengah persaingan bisnis yang semakin ketat (Hafizah & Iwan, 2021).

Karena orang-orang adalah sumber daya yang berharga yang harus ditangani dengan baik, mengelola modal manusia sangat penting untuk mencapai tujuan bisnis. Bisnis dapat menciptakan lingkungan kerja yang produktif dan harmonis dengan memahami kebutuhan dan motivasi individu. (Tsauri, 2013). (Tsauri, 2013). Oleh karena itu, penelitian tentang manajemen sumber daya manusia akan membantu bisnis dalam memaksimalkan potensi karyawan dan mencapai kesuksesan jangka panjang. Dengan memperhatikan aspek-aspek tersebut, perusahaan dapat meningkatkan kinerja karyawan, mengurangi turnover, dan menciptakan loyalitas yang tinggi. Selain itu, manajemen sumber daya manusia yang efektif juga dapat membantu perusahaan untuk menyesuaikan diri dengan perubahan lingkungan bisnis yang cepat (Abdul, 2017). Dengan demikian, investasi dalam pengembangan dan penerapan praktik manajemen sumber daya manusia yang baik dapat memberikan keuntungan yang signifikan bagi perusahaan di masa depan. Pengelolaan sumber daya manusia tidak dapat berjalan dengan konsisten jika mengabaikan hukum dan peraturan yang telah ditetapkan oleh perusahaan, dan pelaksanaan kegiatan penggerak harus sepenuhnya berfokus pada daya manusia. H. (2019).

Metode Penelitian

Berdasarkan kerangka teoretis di atas, tujuan utama dari penelitian ini adalah untuk menggambarkan penerapan analisis kerugian pada kegiatan manajemen sumber daya manusia guna meningkatkan produktivitas karyawan. Selain itu, sangat penting untuk memahami tantangan dan solusi agar dapat menerapkan teknik pemecahan masalah dalam kegiatan manajemen sumber daya manusia untuk meningkatkan produktivitas karyawan. Berdasarkan hal di atas, kerangka berpikir penelitian berikut dapat ditunjukkan: Penerapan analisis pekerjaan dalam penilaian kompensasi, misalnya, dapat membantu bisnis dalam menentukan kompensasi yang sesuai berdasarkan upaya dan tanggung jawab karyawan. Hasil penelitian menunjukkan bahwa analisis jabatan yang dilakukan di Percetakan Citra Utama Pangkep telah memberikan kontribusi positif terhadap peningkatan kinerja pegawai. Namun, masih ditemukan beberapa hambatan dalam implementasi analisis jabatan tersebut. Oleh karena itu, solusi yang disarankan adalah dengan memberikan pelatihan kepada manajer dan pegawai untuk memahami secara mendalam konsep dan implementasi analisis jabatan agar dapat maksimal dalam meningkatkan kinerja mereka. Penetapan objek secara purposif (sengaja) dilakukan, dan di antara alasan lainnya, masyarakat sekitar cukup mendukung upaya ini karena hasilnya berkualitas tinggi. Meskipun ada harga tinggi dan rendah, masih ada beberapa pelanggan yang menggunakan jasa percetakan yang disebutkan di atas. Ini menunjukkan bahwa perusahaan yang sedang diteliti adalah unik dan cocok untuk diselidiki. Menurut Sugiyono (2017), penting untuk melakukan studi ini guna menentukan seberapa efektif kerja karyawan dalam mencapai tujuan perusahaan. Dengan memahami konsep analisis jabatan secara mendalam, diharapkan perusahaan dapat mengoptimalkan penempatan dan pengembangan karyawan sesuai dengan tuntutan pekerjaan. Dengan demikian, diharapkan

kinerja perusahaan dapat terus meningkat dan bersaing di pasar yang semakin kompetitif. Metode penelitian kualitatif, yang didasarkan pada filosofi postpositivis, digunakan untuk mengajarkan tujuan naturalistik. Akibatnya, alat penelitian utama adalah sampel data sengaja, metode pengumpulan data adalah triangulasi (gabungan), metode analisis data adalah kualitatif atau induktif, dan hasil penelitian kualitatif lebih signifikan daripada hasil penelitian umum. Studi ini memerlukan metodologi penelitian kualitatif untuk memahami fenomena penelitian seperti perilaku, persepsi, motivasi, dan perilaku dengan menjelaskan secara jelas dan ringkas dalam konteks yang relevan menggunakan kata-kata spesifik. Karena itu, jenis penelitian ini ditandai dengan hasil yang tidak dapat dijelaskan oleh metode statistik atau pendekatan lainnya, dan bertujuan untuk memahami dan menjelaskan sifat interaksi manusia dalam situasi tertentu dari perspektif peneliti itu sendiri, tanpa mengandalkan analisis atau yelidiki. Proses dan makna (sudut pandang teknis) lebih jelas dalam studi kualitatif. Landasan teori berfungsi sebagai panduan untuk membantu menyelaraskan temuan penelitian dengan realitas yang bertentangan. Karena itu, studi ini digunakan untuk menggambarkan proses analisis data dalam kegiatan manajemen sumber daya manusia guna meningkatkan produktivitas karyawan. Contoh yang jelas terkait dengan ini adalah ketika seorang peneliti menggunakan pendekatan kualitatif untuk memahami motivasi karyawan dalam sebuah perusahaan. Dengan menganalisis perilaku manusia dalam situasi yang diberikan, para peneliti dapat mengidentifikasi faktor-faktor yang berkontribusi pada manajemen modal manusia untuk meningkatkan produktivitas karyawan.

Data yang digunakan dalam penelitian ini disebut sebagai data primer, sehingga peneliti mengumpulkan data menggunakan berbagai teknik observasi, yaitu data yang dikumpulkan menggunakan informasi yang diperoleh dari pemilik bisnis dan beberapa pegawai di bidang kepegawaian. Data yang diperoleh melalui analisis kegiatan kantor terkait dengan analisis aktivitas manusia untuk meningkatkan produktivitas karyawan dalam menangani tugas sehingga dapat diinterpretasikan dengan lebih akurat berdasarkan isu-isu yang dibahas. Selain itu, dokumentasi dan wawancara rinci digunakan dalam pengumpulan data. Melalui metodologi yang dijelaskan, dimungkinkan untuk memahami semua informasi yang terkait dengan fokus penelitian dan situasi yang dibahas dalam studi ini. Selain itu, tujuan mendokumentasikan data adalah untuk menyajikan informasi yang dikumpulkan dari pengamatan dan observasi, seperti agenda, notulen, rapat, dan kategorisasi, yang relevan dengan fokus studi.

Dengan asumsi bahwa data yang diperoleh dari studi ini juga dapat dievaluasi secara objektif, para peneliti akan memverifikasi keakuratan data tersebut. Pengecekan keabsahan data adalah salah satu metode yang membantu menyelesaikan masalah dengan pengumpulan data yang mempengaruhi hasil akhir studi. Triangulasi, kekuatan peningkatan, dan mengamati lebih lama digunakan dalam proses ini. Di antara metode lainnya, teknik analisis data mencakup analisis data, analisis sensitivitas data, dan analisis redundansi data. Proses dimulai dengan beberapa jenis analisis yang berguna, seperti berguna, mengelompokkan, menghilangkan yang tidak diperlukan, dan data yang sebaik mungkin agar dapat dianalisis dengan cara yang memudahkan untuk menentukan apa pun yang ada. Setelah ini, kesimpulan akan dibahas.

Hasil Penelitian dan Pembahasan

Berdasarkan kerangka teoretis di atas, tujuan utama dari penelitian ini adalah untuk menggambarkan penerapan analisis kerugian pada kegiatan manajemen sumber daya manusia guna meningkatkan produktivitas karyawan. Selain itu, sangat penting untuk memahami tantangan dan solusi agar dapat menerapkan teknik pemecahan masalah dalam kegiatan manajemen sumber daya manusia untuk meningkatkan produktivitas karyawan. Berdasarkan hal di atas, kerangka berpikir penelitian berikut dapat ditunjukkan: Penerapan analisis pekerjaan dalam penilaian kompensasi, misalnya, dapat membantu bisnis dalam menentukan kompensasi yang sesuai berdasarkan upaya dan tanggung jawab karyawan. Hasil penelitian menunjukkan bahwa analisis jabatan yang dilakukan di Percetakan Citra Utama Pangkep telah memberikan kontribusi positif terhadap peningkatan kinerja pegawai. Namun, masih

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Kesimpulan

Dari hasil pembahasan, Implementasi analisis jabatan di Percetakan Citra Utama Pangkep telah terbukti efektif dalam meningkatkan kinerja pegawai. Dengan adanya deskripsi dan spesifikasi pekerjaan yang jelas, perusahaan dapat merencanakan kebutuhan SDM secara lebih efektif di masa depan. Studi ini merekomendasikan agar bisnis secara terus-menerus mengevaluasi dan melaporkan analisis pasar mereka untuk memastikan bahwa hal tersebut sejalan dengan pertumbuhan organisasi dan kebutuhan konsumen. Dapat dinyatakan bahwa dalam pelaksanaan analisis pasar, ada tiga poin yang harus diperhatikan: deskripsi pekerjaan, spesifikasi pekerjaan, dan standar kinerja pekerjaan.

Namun, meskipun telah ada standar yang ditetapkan oleh perusahaan, penting bagi manajemen untuk terus memperbarui dan mengevaluasi spesifikasi pekerjaan agar tetap relevan dengan perkembangan industri dan kebutuhan organisasi. Selain itu, bisnis harus memastikan bahwa karyawan memiliki akses ke peluang pelatihan dan pengembangan yang sesuai dengan mereka sehingga mereka dapat terus meningkatkan keterampilan dan kemampuan mereka. Dengan demikian, pegawai perencanaan dapat menjadi lebih efektif dan membantu bisnis mencapai tujuan mereka. Dengan rencana pengembangan karyawan yang terstruktur dengan baik dan terus dievaluasi, bisnis dapat memastikan bahwa karyawan tetap kompetitif dan relevan di tempat kerja. Ini membantu meningkatkan keterampilan individu dan tim serta kebiasaan kerja yang berfokus pada inovasi dan pertumbuhan.

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Pengaruh Budaya Organisasi, Kepemimpinan dan Kompetensi Karyawan terhadap Kinerja Karyawan pada PT. Wastewater Management Service Makassar

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ABSTRACT

This study examines the influence of organizational culture, leadership, and employee competence on employee performance at PT. Wastewater Management Service Makassar. Utilizing a quantitative approach with a causal-associative design, the study involved all employees (N=45) as the sample, using primary data collected through questionnaires and secondary data from company documentation. Data analysis included classical assumption tests (normality, multicollinearity, and heteroscedasticity), instrument validity and reliability tests, and multiple linear regression analysis. The findings indicate that all classical assumptions for regression analysis were met. The research instruments were declared valid and reliable. The multiple linear regression analysis showed that leadership had a positive and significant effect on employee performance ($p < 0.001$). Conversely, the influence of organizational culture ($p = 0.066$) and competence ($p = 0.303$) on employee performance was not statistically significant when considered individually. However, collectively, the three independent variables had a significant effect on employee performance ($p < 0.001$), with an R^2 value of 0.758. This indicates that 75.8% of the variance in employee performance can be explained by these variables. The findings highlight the importance of effective leadership in enhancing performance at PT. Wastewater Management Service, even though organizational culture and competence did not show significant individual effects in this study. The study recommends improving leadership quality through structured training and development programs, as well as evaluating and enhancing organizational culture and employee competency development initiatives to optimize performance. Differences in these findings compared to previous studies are discussed in the context of the specific characteristics of PT. Wastewater Management Service.

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Pendahuluan

Perkembangan globalisasi yang semakin pesat saat ini menjadi indikator pertumbuhan ekonomi global. Seiring dengan itu, berbagai sektor industri mengalami pertumbuhan yang signifikan, memicu persaingan ketat di antara perusahaan-perusahaan dalam industri yang sama untuk menarik konsumen. Tujuan utama bisnis adalah menghasilkan keuntungan maksimal dan berkelanjutan, sehingga persaingan ini menjadi semakin sengit. Perusahaan yang dapat mempertahankan bisnisnya ditengah persaingan tersebut adalah perusahaan yang mampu memberikan value kepada pelanggan dan meningkatkan loyalty pelanggan. Untuk mencapai hal tersebut perusahaan tentunya membutuhkan individu-individu yang berkualitas sehingga dapat menjalankan tugasnya dengan baik. Sumber daya manusia adalah unsur yang sangat vital dalam sebuah perusahaan, Sinambela (2021) menjelaskan bahwa apabila sebuah perusahaan dapat memiliki kualitas sumber daya manusia yang baik maka kesempatan untuk mencapai visi dan misi serta tujuan perusahaan dapat lebih besar.

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Manusia adalah makhluk istimewa karena dianugerahi akal dan budi. Kemampuan merasakan menjadikan manusia makhluk yang kompleks, sehingga perlu dikelola dengan hati-hati. Pengelolaan yang salah dapat mengakibatkan karyawan kehilangan motivasi, berdampak pada pencapaian kinerja mereka. Penerapan manajemen Sumber Daya Manusia (SDM) yang baik di dalam perusahaan bukan hanya bertujuan untuk mencapai kinerja yang optimal, tetapi juga untuk menumbuhkan rasa memiliki dari karyawan terhadap perusahaan. Perusahaan yang mengelola SDM-nya dengan baik dapat dilihat dari perilaku karyawannya yang positif, bekerja dengan disiplin, dan memiliki inisiatif tanpa perlu diawasi. Sebaliknya, perusahaan yang tidak mengelola SDM-nya dengan baik cenderung tidak teratur, karyawannya tidak berkinerja optimal, bekerja menunggu perintah, dan kurang memiliki inisiatif. PT. Wastewater Management Service merupakan industri yang bergerak di bidang pengelolaan limbah cair. Perusahaan ini tergolong masih sangat baru, didirikan pada tanggal 24 April 2024. Berdasarkan hasil observasi awal yang dilakukan oleh peneliti, diketahui bahwa sistem pengelolaan Sumber Daya Manusia (SDM) di perusahaan ini belum tertata dengan baik. Hal ini terlihat dari budaya organisasi yang kurang mendukung komunikasi yang efektif di antara karyawan. Selain itu, terdapat sikap ketidakjujuran di antara karyawan, di mana mereka cenderung hanya mau bekerja jika diawasi. Kondisi ini tentu saja dapat menghambat pencapaian tujuan perusahaan. Masalah lain yang dihadapi adalah pemimpin yang kurang mampu menerapkan sikap kepemimpinan yang baik. Akibatnya, karyawan tidak patuh dan terkadang membangkang. Pemimpin juga kurang memberikan tindakan tegas saat pelanggaran dilakukan oleh karyawan. Selain masalah budaya organisasi dan kepemimpinan, terdapat permasalahan lain yang menghambat pertumbuhan kompetensi karyawan. Kompetensi karyawan saat ini belum sepenuhnya sesuai dengan tuntutan perkembangan globalisasi. Semangat karyawan untuk mempelajari hal baru yang sesuai dengan jabatannya juga kurang, dan kurangnya pelatihan yang diberikan oleh perusahaan menjadi kendala utama dalam meningkatkan kompetensi karyawan. Budaya organisasi merupakan norma dan nilai-nilai perilaku yang harus dipahami dan dipatuhi oleh sekelompok orang yang menganutnya (Pasla, 2023). Budaya organisasi yang baik dapat memberikan dampak positif bagi perusahaan. Selain itu pengertian Kepemimpinan menurut Simarmata et al., (2021) adalah sebuah proses memberi pengaruh baik secara pikiran, perasaan, maupun tingkah laku dan mengarahkan semua fasilitas untuk mencapai tujuan bersama yang telah ditetapkan secara bersama-sama pula.

Selanjutnya Rianto (2021) menyatakan kompetensi merupakan pengetahuan, keterampilan, kemampuan, dan perilaku yang diterapkan seorang karyawan dalam melakukan pekerjaannya. Budaya organisasi yang baik, kepemimpinan yang efektif, dan kompetensi karyawan yang memadai memberikan manfaat besar bagi kinerja individu. Kinerja individu yang baik, pada gilirannya, berkontribusi pada kinerja unit atau departemen perusahaan. Kinerja departemen yang optimal kemudian memberikan sumbangan signifikan terhadap kinerja perusahaan secara keseluruhan dan keberlanjutan bisnisnya.

Penjelasan di atas telah memberikan pemahaman yang cukup bahwa terdapat kesenjangan antara teori dan kenyataan yang terjadi di lapangan. Budaya organisasi yang tidak baik, kepemimpinan yang tidak efektif, dan kompetensi karyawan yang tidak memadai akan menjadi penghambat besar dalam mencapai tujuan perusahaan. Oleh karena itu, penelitian ini bertujuan untuk mengetahui apakah terdapat pengaruh dari ketiga variabel tersebut terhadap kinerja karyawan. Penelitian ini diharapkan dapat memberikan saran kepada perusahaan agar menemukan cara yang efektif untuk meningkatkan kinerja karyawan melalui pembenahan budaya organisasi, peningkatan kualitas kepemimpinan, dan peningkatan kompetensi karyawan. Adapun judul dari penelitian ini adalah "Pengaruh Budaya Organisasi, Kepemimpinan Dan Kompetensi Karyawan Terhadap Kinerja Karyawan Pada Pt. Wastewater Management Service".

Manajemen Sumber Daya Manusia

Manajemen Sumber Daya Manusia (MSDM) pada hakikatnya mengakui pentingnya manusia sebagai sumber daya yang sangat potensial dan dominan dalam setiap organisasi. Oleh karena itu, MSDM mencakup seluruh proses perencanaan, pengorganisasian, pengarahan, dan pengawasan terhadap kegiatan pengadaan, seleksi, pelatihan, penempatan, kompensasi, pengembangan, integrasi, pemeliharaan, dan pemutusan hubungan kerja sumber daya manusia. Tujuannya adalah mencapai sasaran individu, masyarakat, pelanggan, pemerintah, dan organisasi yang bersangkutan (Sihotang, 2007).

Sinambela (2016) mendefinisikan manajemen sumber daya manusia (SDM) sebagai proses pengelolaan sumber daya manusia sebagai aset strategis organisasi. Proses ini melibatkan fungsi-fungsi manajemen, meliputi perencanaan, pengorganisasian, pengarahan, koordinasi, dan pengawasan. Selain itu, terdapat fungsi-fungsi operasional yang meliputi analisis dan desain jabatan, perencanaan kebutuhan SDM, rekrutmen dan seleksi, penempatan, pelatihan dan pengembangan, pemberian kompensasi dan insentif, integrasi, pemeliharaan, dan pemutusan hubungan kerja. Tujuan utama dari manajemen SDM adalah untuk memastikan tercapainya tujuan organisasi secara efektif dan efisien. Tujuan manajemen sumber daya manusia (MSDM) adalah untuk meningkatkan daya guna dan hasil guna sumber daya manusia dalam organisasi, serta menciptakan satuan kerja yang efektif. Menurut Sutrisno (2016) tujuan MSDM mencakup:

1. Memberikan pertimbangan manajemen dalam kebijakan SDM agar organisasi memiliki pekerja yang bermotivasi dan berkinerja tinggi, serta siap menghadapi perubahan.
2. Mengimplementasikan dan menjaga kebijakan serta prosedur SDM untuk mencapai tujuan organisasi
3. Mendukung pengembangan arah dan strategi organisasi, terutama terkait implikasi SDM.
4. Memberikan dukungan dan kondisi yang membantu manajer lini dalam mencapai tujuannya.
5. Menangani krisis dan situasi sulit dalam hubungan antarpekerja agar tidak menghambat pencapaian tujuan organisasi.

Berdasarkan pendapat-pendapat para ahli, manajemen sumber daya manusia (SDM) didefinisikan sebagai proses strategis yang mengelola sumber daya manusia sebagai aset organisasi yang berharga. Proses ini meliputi seluruh aspek pengelolaan karyawan, dari perencanaan dan pengadaan hingga pengelolaan hubungan industrial, dengan tujuan untuk memaksimalkan kontribusi individu demi pencapaian tujuan organisasi yang berdaya saing dan berkelanjutan. Penerapan fungsi-fungsi manajemen yang efektif dan efisien dalam setiap tahapan menjadi kunci keberhasilan manajemen SDM.

Budaya Organisasi

Budaya organisasi adalah sistem makna bersama yang dianut anggota organisasi dan membedakannya dari organisasi lain. Wardani dkk. (2016) menyatakan bahwa pengaruh budaya organisasi terhadap kinerja pegawai atau anggota organisasi tercermin dalam perilaku organisasi. Ketika pegawai meniru perilaku sesuai budaya organisasi, mereka merasakan kepuasan dan memperoleh imbalan, baik langsung maupun tidak langsung. Budaya organisasi menjadi pedoman perilaku anggota, yang diterapkan secara tidak sadar dalam menjalankan tugas.

Selanjutnya menurut Erni dalam Asrul dkk., (2021) mendefinisikan budaya organisasi sebagai nilai dan norma yang dianut dan dijalankan dalam organisasi, serta dipengaruhi oleh lingkungan operasionalnya. Surminawati dan Ratnasari (2019), menyatakan bahwa ada tujuh karakteristik budaya organisasi meliputi: inovasi dan keberanian mengambil risiko, yang mengharapkan karyawan bersikap inovatif dan berani mengambil risiko; perhatian pada detail,

yang menuntut ketelitian karyawan dalam hal-hal detail seperti analisis; orientasi hasil, yang berfokus pada hasil dan proses pencapaiannya; orientasi pada manusia, di mana manajemen mempertimbangkan karyawan dalam pengambilan keputusan; orientasi menuju tim, yang mengharapkan kerja sama tim; agresivitas, yang mengharapkan karyawan bersikap agresif dan kompetitif; serta stabilitas, yang menekankan pemeliharaan status quo.

Berdasarkan uraian tersebut, menurut penulis, budaya organisasi adalah sebuah kerangka yang kompleks dan dinamis yang membentuk cara berpikir, bertindak, dan berinteraksi anggota organisasi. Kerangka ini dibentuk oleh nilai-nilai, norma, dan asumsi bersama yang dianut oleh seluruh anggota organisasi, dan dipengaruhi oleh lingkungan internal dan eksternal. Budaya organisasi mencerminkan identitas unik sebuah organisasi serta memengaruhi cara anggota berinteraksi dan bekerja. Budaya organisasi yang kuat dan positif dapat mendorong komitmen, kerja sama, inovasi, dan adaptasi terhadap perubahan, sehingga membawa organisasi menuju keberhasilan. Namun, budaya organisasi yang lemah dapat menghambat kinerja dan perkembangan organisasi.

Menurut Busro (2020), beberapa indikator budaya organisasi adalah sebagai berikut:

1. Keyakinan diri.
2. Sikap tegas.
3. Kecakapan mengelola emosi.
4. Kemampuan mengambil inisiatif.
5. Keterampilan pengawasan.
6. Kualitas Pelayanan

Kepemimpinan

Keberhasilan organisasi sangat bergantung pada kepemimpinan yang efektif. Pemimpin idealnya memiliki kompetensi manajerial dan strategis yang kuat, integritas tinggi, kemampuan memengaruhi dan mengarahkan tim, keputusan yang tepat dan bertanggung jawab, keterampilan komunikasi yang baik, kebijaksanaan, serta kemampuan memotivasi dan membangun hubungan personal yang positif dengan bawahan, sehingga tercapai tujuan organisasi. Robbins (2011): Kepemimpinan diartikan sebagai kemampuan untuk memengaruhi suatu kelompok agar mencapai visi dan tujuan bersama.

Kepemimpinan merupakan salah satu dari tiga aktivitas utama dalam pengawasan, yang merupakan unsur penting dalam pengendalian mutu.

Terry (2010): Kepemimpinan didefinisikan sebagai hubungan antarpribadi di mana seorang pemimpin memengaruhi orang lain untuk bekerja sama secara sadar demi mencapai tujuan bersama. Rahmatullah (2018): Kepemimpinan adalah seni atau proses memotivasi, memengaruhi, mengkoordinasi, mendorong, memberi arahan, dan membimbing individu atau kelompok untuk mencapai tujuan yang telah ditetapkan dengan penuh kemauan dan antusiasme, tanpa paksaan.

Berdasarkan pendapat para ahli di atas, dapat disimpulkan bahwa kepemimpinan merupakan seni dan proses yang kompleks untuk memengaruhi orang lain agar bekerja sama dalam mencapai tujuan bersama. Kepemimpinan tidak sekadar memberikan perintah, melainkan juga melibatkan motivasi, koordinasi, bimbingan, dan membangun hubungan interpersonal yang positif. Kemampuan untuk menginspirasi dan mengarahkan individu atau kelompok menuju tujuan bersama, dengan penuh antusiasme dan tanpa paksaan, merupakan ciri khas kepemimpinan yang efektif. Oleh karena itu, kepemimpinan bukan hanya sekadar wewenang, melainkan juga seni mempengaruhi dan membimbing yang membutuhkan keahlian dan keterampilan khusus.

Menurut Terry (2010), terdapat enam tipe kepemimpinan: kepemimpinan pribadi yang menekankan interaksi langsung pemimpin dengan anggota; kepemimpinan non-pribadi yang

menggunakan perantara untuk menyampaikan instruksi; kepemimpinan otoriter yang menerapkan aturan ketat dan kepatuhan mutlak; kepemimpinan demokratis yang melibatkan partisipasi anggota dalam pengambilan keputusan; kepemimpinan paternalistik yang melindungi dan membimbing anggota seperti seorang ayah; dan kepemimpinan berdasarkan bakat yang muncul dari kelompok informal melalui proses persaingan.

Menurut Hasibuan (2012), indikator kepemimpinan yang efektif meliputi kemampuan analisis, keteladanan, rasionalitas dan objektivitas, instruksi kerja yang terstruktur, kemampuan mendengar saran, keterampilan komunikasi, pembagian tugas yang adil, dan ketegasan dalam bertindak.

Kompetensi

Kompetensi adalah kemampuan seseorang untuk melaksanakan tugas atau pekerjaan secara efektif, yang mencakup pengetahuan, keterampilan, dan karakteristik kepribadian, serta didukung oleh sikap kerja yang positif. Kompetensi menjadi faktor penting dalam mendukung strategi organisasi, penyesuaian terhadap perubahan, dan pencapaian kinerja optimal. Kompetensi juga menjadi dasar dalam penempatan karyawan yang tepat dan berkontribusi langsung terhadap keberhasilan organisasi.

Terdapat dua kategori kompetensi menurut Girniawan dkk. (2019), yaitu:

1. Threshold competencies: kompetensi dasar yang diperlukan untuk menjalankan pekerjaan namun tidak membedakan antara kinerja tinggi dan rata-rata.
2. Differentiating competencies: kompetensi spesifik yang membedakan antara kinerja tinggi dan rendah.

Faktor-faktor yang memengaruhi kompetensi menurut Aisyah dkk. (2021) meliputi keyakinan dan nilai, keterampilan, pengalaman, kepribadian, motivasi, isu emosional, kemampuan intelektual, dan budaya organisasi. Semua faktor ini membentuk kompetensi individu dan memengaruhi efektivitas dalam bekerja.

Indikator kompetensi kerja meliputi:

1. Pengetahuan: informasi dan pemahaman yang dimiliki,
2. Pemahaman: penguasaan terhadap sesuatu,
3. Keterampilan: kemampuan melaksanakan tugas secara maksimal,
4. Sikap: kesiapan mental dalam merespons situasi,
5. Minat: ketertarikan terhadap aktivitas tertentu.

Dengan demikian, kompetensi merupakan landasan penting dalam pengembangan karyawan dan pencapaian tujuan organisasi.

Kinerja Karyawan

Kinerja individu adalah pencapaian hasil kerja yang memenuhi standar kualitas dan kuantitas sesuai dengan tanggung jawab yang diemban (Mangkunegara, 2014). Kinerja optimal sangat penting untuk efektivitas organisasi, yang dipengaruhi oleh kompetensi individu, dukungan organisasi, dan kualitas kepemimpinan (Simanjutak, 2014). Kinerja karyawan mencerminkan tindakan atau kelalaian dalam menjalankan tugas, yang berdampak langsung pada pencapaian tujuan organisasi (Afandi, 2018).

Faktor utama yang memengaruhi kinerja adalah kemampuan dan motivasi. Kemampuan mencakup potensi intelektual, pengetahuan, dan keterampilan, sedangkan motivasi dipengaruhi oleh sikap terhadap lingkungan kerja, hubungan antarpegawai,

serta fasilitas yang tersedia. Kinerja tinggi cenderung dicapai oleh individu dengan IQ di atas rata-rata, pendidikan baik, dan sikap positif terhadap pekerjaannya.

Menurut Afandi (2018), terdapat sembilan indikator kinerja pegawai, yaitu:

1. Kuantitas hasil kerja (jumlah output),
2. Kualitas hasil kerja (mutu output),
3. Efisiensi (penggunaan sumber daya secara bijak),
4. Disiplin (kepatuhan pada aturan),
5. Inisiatif (tindakan tanpa arahan),
6. Ketelitian (akurasi kerja),
7. Kepemimpinan (pengaruh dan keteladanan),
8. Kejujuran, dan
9. Kreativitas (kemampuan menghasilkan ide baru).

Keseluruhan indikator ini memberikan gambaran menyeluruh tentang kontribusi individu terhadap kesuksesan organisasi.

Metode Penelitian

Jenis Penelitian

Penelitian ini menggunakan metode kuantitatif dengan desain kausal-asosiatif untuk mengukur pengaruh budaya organisasi, kepemimpinan, dan kompetensi terhadap kinerja karyawan di PT. Wastewater Management Service. Desain ini dipilih karena memungkinkan peneliti untuk menguji hubungan sebab-akibat antara variabel independen (budaya organisasi, kepemimpinan, dan kompetensi) dan variabel dependen (kinerja karyawan) secara statistik. Dengan demikian, penelitian ini bertujuan untuk mengidentifikasi seberapa besar kontribusi masing-masing variabel independen terhadap kinerja karyawan dan menguji signifikansi pengaruh tersebut.

Variabel Penelitian

Penelitian ini mengidentifikasi kinerja karyawan sebagai variabel terikat (Y), yang dipengaruhi oleh tiga variabel bebas (X): budaya organisasi, kepemimpinan, dan kompetensi. Hubungan antara variabel-variabel ini akan diuji secara kuantitatif untuk menentukan seberapa besar pengaruh masing-masing variabel bebas terhadap variabel terikat.

Lokasi dan Waktu Penelitian

Penelitian ini dilaksanakan di PT. Wastewater Management Service Makassar, Ruko Mira It 05 Jln Pengayoman Makassar . Pengumpulan data dilakukan pada bulan Januari 2024 2024.

Objek Penelitian

Menurut Lesmana dkk. (2021:52), objek penelitian merupakan fokus utama pengumpulan data. Objek penelitian ini berfungsi sebagai sasaran pengumpulan data yang akurat, valid, dan reliabel untuk analisis variabel penelitian. Dalam penelitian ini, objeknya adalah seluruh karyawan PT. Wastewater Management Service dari semua divisi, berjumlah 45 orang.

Populasi Dan Sampel

Populasi dalam penelitian ini mencakup seluruh karyawan PT. Wastewater Management Service, berjumlah 45 orang. Penelitian ini menerapkan teknik pengambilan sampel jenuh, di mana seluruh anggota populasi tersebut menjadi sampel penelitian. Pendekatan ini sesuai dengan definisi sampel sebagai representasi populasi yang memiliki karakteristik serupa, sebagaimana dijelaskan oleh Sugiyono (2019).

Teknik Pengumpulan Data

1. Dokumentasi
Sugiyono dalam Lesmana dkk. (2023), Dokumen merupakan sumber data sekunder yang berupa rekaman peristiwa, baik dalam bentuk teks (misalnya, laporan, catatan harian, artikel) maupun visual (misalnya, foto, video, karya seni).
2. Kuesioner
Kuesioner adalah metode pengumpulan data yang memanfaatkan serangkaian pertanyaan terstruktur untuk mendapatkan informasi dari responden. (Sugiyono dalam Lesmana dkk., 2023).

Teknik Analisis Data

1. Uji Asumsi Klasik
Untuk memastikan validitas model regresi linear berganda, uji asumsi klasik, meliputi uji normalitas, multikolinearitas, dan heteroskedastisitas, dilakukan terlebih dahulu. (Ghozali, 2019).
2. Analisis validitas dan reliabilitas
Uji ini dilakukan untuk memastikan kualitas instrumen penelitian. Uji validitas bertujuan untuk mengukur seberapa akurat instrumen tersebut dalam mengukur variabel yang diteliti. Sementara itu, uji reliabilitas menguji konsistensi dan keandalan instrumen dalam menghasilkan data yang sama jika digunakan berulang kali pada kondisi yang sama atau serupa. Hasil pengujian ini menjadi dasar untuk menilai kelayakan instrumen dalam penelitian.
3. Analisis regresi linear berganda
Penelitian ini menggunakan model regresi linear berganda dengan persamaan: $Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$, di mana Y mewakili [variabel terikat], X_1 , X_2 , dan X_3 mewakili [variabel bebas masing-masing], a adalah konstanta, dan β_1 , β_2 , dan β_3 adalah koefisien regresi. Pengujian Hipotesis.
4. Uji Koefisien Determinasi
Menurut Ghozali (2019:98), koefisien determinasi (R^2) merupakan ukuran yang menunjukkan seberapa besar proporsi varians variabel dependen (Y) yang dapat dijelaskan oleh variabel independen (X) dalam model regresi.

Hasil Dan Pembahasan

Hasil Uji Asumsi Klasik

Uji asumsi klasik wajib dilakukan sebelum uji analisis regresi linear berganda, Uji ini terdiri dari uji Normalitas, uji Multikolinearitas, dan uji Heteroskedastisitas.

1. Uji Normalitas
Uji normalitas merupakan uji statistik yang bertujuan untuk memeriksa apakah residual (variable pengganggu) dalam model regresi berdistribusi normal. Data dinyatakan berdistribusi normal jika nilai Asymp. Sig. (signifikansi asimtotik) lebih besar dari 0,05. Berikut hasil uji normalitas penelitian ini:

Tabel 1. Hasil Uji Normalitas
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		34
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.72855538
Most Extreme Differences	Absolute	.125
	Positive	.090
	Negative	-.125
Test Statistic		.125
Asymp. Sig. (2-tailed)		.193 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber: Data diolah (2024)

Tabel di atas menunjukkan nilai Asymp. Sig. sebesar 0,193. Karena nilai ini lebih besar daripada tingkat signifikansi α (alpha) sebesar 0,05, maka data penelitian ini dapat dinyatakan berdistribusi normal.

2. Uji Multikolinearitas

Analisis multikolinearitas dilakukan dengan memeriksa nilai *Tolerance* dan *Variance Inflation Factor (VIF)* untuk setiap variabel prediktor. Multikolinearitas yang tinggi ditunjukkan oleh nilai *Tolerance* kurang dari 0,1 atau nilai VIF lebih besar dari 10, mengindikasikan adanya korelasi yang kuat antar variabel independen. Kondisi ini memerlukan penanganan, seperti penghapusan salah satu variabel yang berkorelasi tinggi atau penggunaan teknik analisis alternatif yang lebih robust terhadap multikolinearitas.

Tabel 2. Hasil Uji Multikolinearitas

Model	Coefficients ^a						
	Unstandardized Coefficients		Standardized Coefficient	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	3.680	4.129		.891	.380		
Budaya Organisasi	.279	.146	.224	1.909	.066	.586	1.705
Kepemimpinan	.728	.118	.727	6.159	.000	.579	1.727
Kompetensi	.189	.180	-.097	-1.048	.303	.945	1.058

a. Dependent Variable: Total_Y

Sumber: Data diolah (2024)

Hasil analisis menunjukkan bahwa seluruh variabel independen (X) memiliki nilai *Tolerance* di atas 0,1 (0,586; 0,579; 0,945) dan nilai VIF di bawah 10 (1,705; 1,727; 1,058). Kriteria ini mengindikasikan tidak adanya masalah multikolinearitas yang signifikan di antara variabel-variabel prediktor. Oleh karena itu, asumsi ketiadaan multikolinearitas dalam model regresi terpenuhi.

3. Uji Heteroskedastisitas

Uji heteroskedastisitas, misalnya menggunakan uji Glejser (atau uji lain yang sesuai), dilakukan dengan memeriksa nilai signifikansi (p-value) pada tabel Coefficients ABS_RES. Nilai signifikansi di atas 0,05 menunjukkan tidak adanya heteroskedastisitas (varians residual konstan).

Tabel 3. Uji Heteroskedastisitas

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	.544	2.348		.232	.818
Budaya Organisasi	-.064	.083	-.179	-.771	.447
Kepemimpinan	.084	.067	.293	1.255	.219
Kompetensi	.016	.102	.028	.152	.880

a. Dependent Variable: RES
Sumber: Data diolah (2024)

Hasil uji heteroskedastisitas, sebagaimana ditunjukkan pada tabel, menghasilkan nilai signifikansi 0,447, 0,219, dan 0,880. Semua nilai ini melebihi ambang batas signifikansi 0,05. Dengan demikian, data penelitian memenuhi asumsi homoskedastisitas dan dapat dilanjutkan ke tahap analisis selanjutnya.

Hasil Uji Instrumen

1. Uji Validitas

Uji validitas sangat penting dilakukan untuk mengetahui apakah sebuah alat ukur mengukur apa yang seharusnya diukur. Pada penelitian ini untuk melihat apakah sebuah data valid atau tidak, yaitu dengan membandingkan nilai pearson corelation dan nilai signifikan. Jika nilai pearson corelation lebih kecil besar dari nilai r table yaitu 0.3388 dan nilai signifikan lebih kecil dari 0.05 maka dapat disimpulkan bahwa data tersebut valid.

Tabel 4. Uji Heteroskedastisitas

Item Pernyataan	Nilai Pearson Corelation	Nilai Signifikan	Keterangan
Budaya Organisasi (X1)			
X1.1	0,494	0,003	Valid
X1.2	0,544	0,001	Valid
X1.3	0,803	0,000	Valid
X1.4	0,801	0,000	Valid
X1.5	0,775	0,000	Valid
Kepemimpinan (X2)			
X2.1	0,698	0,000	Valid
X2.2	0,895	0,000	Valid
X3.3	0,857	0,000	Valid
X4.4	0,869	0,000	Valid
X1.5	0,905	0,000	Valid
Kompetensi (X3)			
X3.1	0,494	0,000	Valid
X3.2	0,606	0,000	Valid
X3.3	0,472	0,005	Valid
X3.4	0,631	0,000	Valid
X3.5	0,698	0,000	Valid
Kinerja Karyawan (Y)			
Y1	0,742	0,000	Valid
Y2	0,883	0,000	Valid
Y3	0,916	0,000	Valid
Y4	0,675	0,000	Valid
Y5	0,904	0,000	Valid

Sumber: Data diolah (2024)

Hasil uji validitas untuk variabel X dan Y, yang menggunakan koefisien korelasi Pearson, menunjukkan bahwa nilai korelasi yang diperoleh lebih besar daripada nilai r tabel (0,3388). Hal ini mengindikasikan adanya hubungan yang signifikan antara skor total variabel dengan skor masing-masing item pernyataan. Lebih lanjut, nilai signifikansi (p) untuk keempat variabel adalah 0,000, yang lebih kecil dari 0,05. Nilai signifikansi yang sangat kecil ini menunjukkan bahwa korelasi yang ditemukan bukan terjadi secara kebetulan, dan dengan demikian mendukung validitas item-item pernyataan tersebut. Berdasarkan hasil ini, dapat disimpulkan bahwa semua item pernyataan pada variabel X dan Y valid.

2. Uji Reliabilitas

Menggunakan definisi Sugiyono (2017), uji reliabilitas mengkaji konsistensi suatu pengukuran dalam menghasilkan data identik ketika diterapkan berulang kali pada subjek yang sama. Kriteria reliabilitas terpenuhi jika nilai Alpha Cronbach melebihi 0,60.

Tabel 5. Hasil Uji Reliabilitas

Variabel	Nilai Cronbach Alpha	Keterangan
Budaya Organisasi	0,725	Reliabel
Kepemimpinan	0,896	Reliabel
Kompetensi	0,702	Reliabel
Kinerja Karyawan	0,887	Reliabel

Sumber: Data diolah (2024)

Hasil uji reliabilitas menunjukkan bahwa semua variabel yang diuji memiliki nilai Cronbach Alpha yang lebih besar dari 0,60, yang mengindikasikan tingkat reliabilitas yang baik. Variabel Budaya Organisasi memperoleh nilai 0,725, sedangkan Kepemimpinan mencapai 0,896, menunjukkan tingkat konsistensi yang sangat tinggi. Kompetensi juga menunjukkan reliabilitas yang baik dengan nilai 0,702, sementara Kinerja Karyawan memiliki nilai 0,887, yang mengindikasikan konsistensi yang tinggi dalam pengukuran. Secara keseluruhan, semua variabel dalam penelitian ini dapat dianggap reliabel untuk digunakan dalam analisis lebih lanjut.

Hasil Analisis Regresi Linear Berganda

Hasil analisis linear berganda pada penelitian ini dapat digambarkan pada tabel dibawah ini :

Tabel 6. Hasil Analisis Linear Berganda

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	3.680	4.129			.891	.380
Budaya Organisasi	.279	.146	.224		1.909	.066
Kepemimpinan	.728	.118	.727		6.159	.000
Kompetensi	-.189	.180	-.097		-1.048	.303

Sumber: Data diolah (2024)

Hasil analisis regresi linear berganda menunjukkan model regresi sebagai berikut: $\text{Kinerja Karyawan} = 3.680 + 0.279(X_1) + 0.728(X_2) - 0.189(X_3)$ berikut ini adalah interpretasinya:

1. Konstanta (3.680): Merupakan nilai prediksi kinerja karyawan jika variabel Budaya Organisasi, Kepemimpinan, dan Kompetensi bernilai nol
2. Budaya Organisasi (0.279): Setiap peningkatan satu pada variabel Budaya Organisasi diprediksi akan meningkatkan Kinerja Karyawan sebesar 0.279.
3. Kepemimpinan (0.728): Setiap peningkatan satu pada variabel Kepemimpinan diprediksi akan meningkatkan kinerja karyawan sebesar 0.728.

4. Kompetensi (-0.189): Setiap peningkatan satu pada variabel Kompetensi diprediksi akan menurunkan kinerja karyawan sebesar 0.189 .

Hasil Uji F

Hasil uji F pada penelitian ini dapat dilihat pada table berikut ini:

Tabel 7. Hasil Uji F (Uji Simultan)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	308.134	3	102.711	31.251	.000 ^b
	Residual	98.601	30	3.287		
	Total	406.735	33			

a. Dependent Variable: Kinerja Karyawan

b. Predictors: (Constant), Budaya Organisasi, Kepemimpinan dan Kompetensi

Sumber: Data diolah (2024)

Uji F menunjukkan bahwa variabel Budaya Organisasi, Kepemimpinan, dan Kompetensi secara simultan berpengaruh signifikan terhadap Kinerja Karyawan di PT. Wastewater Management Service. Nilai F hitung (31.251) jauh lebih besar daripada F tabel (2.92), yang mengindikasikan bahwa model regresi yang digunakan sangat baik dalam menjelaskan variasi Kinerja Karyawan. Selain itu, nilai signifikansi ($p = 0.000$) menunjukkan pengaruh yang sangat signifikan secara statistik, yang berarti bahwa perubahan dalam Budaya Organisasi, Kepemimpinan, dan Kompetensi dapat secara positif memengaruhi Kinerja Karyawan.

Hasil Uji t

Hasil uji t pada penelitian ini dapat dilihat pada tabel dibawah ini:

Tabel 7. Hasil Uji t (Uji Parsial)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.680	4.129		.891	.380
	Budaya Organisasi	.279	.146	.224	1.909	.066
	Kepemimpinan	.728	.118	.727	6.159	.000
	Kompetensi	-.189	.180	-.097	-1.048	.303

Dependent Variable: Kinerja Karyawan

Sumber: Data diolah (2024)

Berdasarkan hasil uji t yang diperoleh, variabel budaya organisasi (X1) menunjukkan pengaruh yang tidak signifikan terhadap kinerja karyawan, dengan nilai signifikansi sebesar 0.066, yang lebih besar dari ambang batas 0.05. Hal ini menunjukkan bahwa perubahan dalam budaya organisasi tidak dapat dipastikan akan berpengaruh terhadap kinerja karyawan. Di sisi lain, variabel kepemimpinan (X2) memiliki pengaruh signifikan terhadap kinerja karyawan, dengan nilai signifikansi sebesar 0.000, yang menunjukkan bahwa kepemimpinan merupakan faktor penting yang dapat meningkatkan kinerja. Sementara itu, variabel kompetensi juga menunjukkan nilai signifikansi sebesar 0.303, yang berarti tidak berpengaruh signifikan terhadap kinerja karyawan, karena nilainya juga melebihi batas 0.05.

Hasil Uji Determinasi

Hasil uji dererminasi dalam penelitian ini dapat dilihat pada tabel dibawah ini:

Tabel 8. Hasil Determinasi

Model Summary ^b	
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Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.870 ^a	.758	.733	1.813

a. Predictors: (Constant), Budaya Organisasi, Kepemimpinan, Kompetensi
b. Dependent Variable: Kinerja Karyawan

Sumber: Data diolah (2024)

Hasil uji determinasi menunjukkan bahwa model regresi memiliki nilai R Square sebesar 0.758, yang berarti bahwa 75.8% variabilitas kinerja karyawan dapat dijelaskan oleh variabel independen, yaitu budaya organisasi, kepemimpinan, dan kompetensi. Artinya, ketiga variabel tersebut secara bersama-sama memiliki pengaruh yang cukup kuat terhadap kinerja karyawan.

Pembahasan

Pengaruh Budaya Organisasi terhadap Kinerja Karyawan PT. Wastewater Management Service Makassar

Budaya organisasi merupakan sistem nilai, keyakinan, norma, dan asumsi bersama yang dianut oleh anggota organisasi, membentuk identitas dan karakteristik uniknya. Budaya organisasi yang positif, ditandai oleh komunikasi yang terbuka, rasa saling percaya, dan penghargaan terhadap kontribusi individu, akan memotivasi karyawan, meningkatkan produktivitas, dan menciptakan lingkungan kerja yang kondusif.

Sebaliknya, budaya organisasi yang negatif, misalnya yang ditandai oleh hierarki kaku, kurangnya transparansi, atau ketidakadilan, dapat menurunkan moral karyawan, mengurangi produktivitas, dan menyebabkan tingkat perputaran karyawan yang tinggi. Dengan kata lain, budaya organisasi yang baik memberikan arah yang jelas, meningkatkan komitmen karyawan, dan mendorong pencapaian tujuan organisasi secara efektif. Budaya organisasi yang buruk, sebaliknya, dapat menghambat pertumbuhan dan keberhasilan organisasi.

Berdasarkan hasil penelitian, variabel budaya organisasi (X1) memiliki nilai signifikansi sebesar 0,066. Karena nilai ini lebih besar daripada tingkat signifikansi 0,05 yang telah ditentukan, maka dapat disimpulkan bahwa tidak terdapat pengaruh signifikan antara variabel budaya organisasi dan kinerja karyawan. Oleh karena itu, hipotesis nol (H0), yang menyatakan tidak ada pengaruh budaya organisasi terhadap kinerja karyawan, diterima. Sebaliknya, hipotesis alternatif (H1), yang menyatakan adanya pengaruh budaya organisasi terhadap kinerja karyawan, ditolak.

Hasil penelitian ini menunjukkan temuan yang berbeda dengan penelitian sebelumnya yang dilakukan oleh Sari dan Faisal (2024) berjudul "Pengaruh Budaya Organisasi, Gaya Kepemimpinan, dan Motivasi terhadap Prestasi Kerja Karyawan PT. Bank Danamon Indonesia, Tbk.". Penelitian Sari dan Faisal (2024) menemukan adanya pengaruh signifikan dari variabel-variabel tersebut terhadap kinerja karyawan, sedangkan penelitian ini menunjukkan bahwa variabel budaya organisasi tidak memiliki pengaruh signifikan terhadap kinerja karyawan.

Analisis statistik dan temuan kualitatif dari wawancara menunjukkan bahwa budaya organisasi di PT. Wastewater Management Service tidak berpengaruh signifikan terhadap kinerja karyawan. Hal ini disebabkan oleh beberapa faktor: komunikasi yang tidak efektif antara manajemen dan karyawan menciptakan kesenjangan pemahaman visi, misi, dan nilai perusahaan, sehingga menurunkan motivasi dan partisipasi; kurangnya pengakuan dan penghargaan mengurangi kepuasan kerja dan inovasi; serta minimnya pelatihan dan pengembangan menyebabkan kesenjangan kompetensi dan menghambat adaptasi terhadap perubahan. Kondisi ini berisiko menurunkan produktivitas, meningkatkan absensi, dan

perputaran karyawan. Oleh karena itu, perubahan strategis dalam komunikasi, sistem penghargaan, dan program pengembangan karyawan sangat dibutuhkan.

Pengaruh Kepemimpinan Terhadap Kinerja Karyawan PT. Wastewater Management Service Makassar

Kepemimpinan merupakan kemampuan untuk mempengaruhi, memotivasi dan mengarahkan orang lain untuk mencapai tujuan bersama. Kepemimpinan yang efektif melibatkan kemampuan untuk mengkomunikasikan visi, misi dan nilai-nilai organisasi, serta membangun kepercayaan dan loyalitas dari anggota tim. Kepemimpinan yang baik juga melibatkan kemampuan untuk mengambil keputusan yang tepat, mengelola konflik dan mengembangkan kemampuan anggota tim.

Dalam konteks organisasi, kepemimpinan memiliki peran penting dalam meningkatkan kinerja, motivasi dan kepuasan kerja karyawan. Kepemimpinan yang efektif dapat menciptakan budaya organisasi yang positif, inovatif dan produktif, serta mendorong karyawan untuk berkontribusi secara maksimal. Beberapa gaya kepemimpinan yang efektif antara lain: kepemimpinan transformasional, kepemimpinan partisipatif dan kepemimpinan servant-leadership.

Berdasarkan hasil penelitian ini, kepemimpinan terbukti berpengaruh positif dan signifikan terhadap kinerja karyawan. Hal ini ditunjukkan oleh nilai signifikansi sebesar 0,000, yang jauh lebih kecil daripada tingkat signifikansi 0,05 yang telah ditetapkan. Dengan demikian, hipotesis yang diajukan, yaitu terdapat pengaruh kepemimpinan terhadap kinerja karyawan, diterima, sementara hipotesis nol yang menyatakan tidak ada pengaruh tersebut ditolak.

Temuan ini konsisten dengan penelitian Suryadi (2024) yang berjudul "Pengaruh Budaya Organisasi, Kepemimpinan Kepala Sekolah, dan Motivasi Kerja terhadap Kinerja Guru di SMAN 1 Muaro Jambi," yang juga menemukan pengaruh signifikan kepemimpinan terhadap kinerja Guru.

Pengaruh Kompetensi Terhadap Kinerja Karyawan PT. Wastewater Management Service Makassar

Kompetensi merupakan kemampuan dan kecakapan yang dimiliki seseorang untuk menjalankan tugas dan tanggung jawabnya secara efektif. Kompetensi mencakup pengetahuan, keterampilan, sikap dan perilaku yang sesuai dengan standar profesional dan organisasi. Dalam konteks kepemimpinan, kompetensi meliputi kemampuan strategis, komunikatif, motivatif, pengambilan keputusan dan pengelolaan konflik. Kompetensi yang baik memungkinkan individu mencapai tujuan, meningkatkan kinerja dan menghadapi tantangan dengan efektif.

Hasil penelitian menunjukkan bahwa variabel kompetensi tidak berpengaruh positif dan signifikan terhadap kinerja karyawan. Hal ini berdasarkan nilai signifikansi dari analisis regresi linear yang sebesar 0,303. Nilai ini lebih besar daripada nilai signifikansi standar (0,05), sehingga hipotesis alternatif (H1), yang menyatakan adanya pengaruh positif dan signifikan antara kompetensi dan kinerja karyawan, ditolak. Sebaliknya, hipotesis nol (H0), yang menyatakan tidak ada pengaruh signifikan antara kompetensi dan kinerja karyawan, diterima. Lebih lanjut, nilai koefisien beta sebesar -0,18 menunjukkan adanya hubungan negatif antara kompetensi dan kinerja karyawan, meskipun hubungan tersebut tidak signifikan secara statistik.

Hasil penelitian ini berbeda dengan temuan Fitriyanti dkk (2024) dalam penelitiannya yang berjudul "Pengaruh Remunerasi dan Kompetensi terhadap Kinerja yang Dimediasi oleh Kepuasan Kerja Pegawai Bagian Administrasi RSMH Palembang," yang menunjukkan adanya pengaruh signifikan kompetensi terhadap kinerja. Perbedaan ini kemungkinan disebabkan oleh

beberapa faktor, salah satunya adalah kurangnya pelatihan yang memadai di PT. Wastewater Management Service, yang berpotensi menyebabkan kebingungan karyawan dan berdampak negatif pada kinerja. Kurangnya pelatihan ini berbeda dengan kondisi yang mungkin ada pada objek penelitian Fitriyani (2024).

Pengaruh Budaya Organisasi, Kepemimpinan dan Kompetensi Terhadap Kinerja Karyawan PT. Wastewater Management Service Makassar

Budaya organisasi yang positif dapat meningkatkan motivasi dan kepuasan kerja, sedangkan kepemimpinan yang efektif dapat memotivasi dan mengarahkan karyawan. Kompetensi yang memadai juga memungkinkan karyawan menjalankan tugas dengan efisien dan efektif. Ketiga faktor ini saling terkait dan memperkuat satu sama lain. Dampaknya, kinerja karyawan meningkat, ditandai dengan peningkatan produktivitas, kualitas kerja dan kepuasan pelanggan. Selain itu, budaya organisasi yang baik, kepemimpinan yang efektif dan kompetensi yang memadai juga dapat mengurangi turnover karyawan, meningkatkan kepercayaan dan loyalitas karyawan, serta memperkuat citra perusahaan.

Hasil penelitian menunjukkan bahwa ketiga variabel (X) memiliki pengaruh positif signifikan terhadap kinerja karyawan. Hal ini dibuktikan dengan nilai signifikansi sebesar 0,000, yang lebih kecil dari taraf signifikansi 0,05. Oleh karena itu, hipotesis nol (H_0) ditolak dan hipotesis alternatif (H_1) diterima.

Pada hasil penelitian ini menunjukkan kesesuaian dengan penelitian Fadude (2019) yang menginvestigasi pengaruh kepemimpinan, budaya organisasi dan kompetensi terhadap kinerja karyawan PT Bank Syariah Mandiri Cabang Bitung. Kedua penelitian ini memiliki hasil uji simultan yang konsisten, menunjukkan bahwa ketiga variabel tersebut memiliki pengaruh signifikan terhadap kinerja karyawan. Hal ini mengindikasikan bahwa kepemimpinan efektif, budaya organisasi positif dan kompetensi memadai merupakan faktor penting dalam meningkatkan kinerja karyawan.

Penutup

Kesimpulan

Berdasarkan hasil penelitian maka dapat disimpulkan :

1. Budaya organisasi tidak memiliki pengaruh signifikan terhadap kinerja karyawan di PT. Wastewater Management Service, dengan nilai signifikansi sebesar 0,066.
2. Kepemimpinan memiliki pengaruh positif dan signifikan terhadap kinerja karyawan, dengan nilai signifikansi sebesar 0,000. Hal ini menekankan pentingnya kepemimpinan yang efektif dalam meningkatkan motivasi dan kinerja karyawan di perusahaan, sehingga kepemimpinan dianggap sebagai faktor kunci dalam mencapai tujuan organisasi.
3. Kompetensi tidak menunjukkan pengaruh positif dan signifikan terhadap kinerja karyawan, dengan nilai signifikansi sebesar 0,303. Meskipun kompetensi penting untuk kinerja, dalam kasus ini, kurangnya pelatihan dan pengembangan yang memadai mungkin menjadi faktor yang menghambat kontribusi kompetensi terhadap kinerja.
4. Nilai koefisien determinasi (R^2) dalam penelitian ini adalah 0,758, yang berarti bahwa 75,8% variabilitas kinerja karyawan dapat dijelaskan oleh variabel independen, yaitu budaya organisasi, kepemimpinan, dan kompetensi.
5. Budaya organisasi, kepemimpinan, dan kompetensi secara simultan berpengaruh signifikan terhadap kinerja karyawan di PT. Wastewater Management Service. Nilai F hitung (31.251) jauh lebih besar daripada F tabel, dan nilai signifikansi ($p = 0,000$) menunjukkan pengaruh yang sangat signifikan secara statistik.

Saran

1. Penguatan Budaya Organisasi: Lakukan audit budaya organisasi untuk mengidentifikasi area yang perlu diperbaiki. Fokus pada peningkatan komunikasi internal (misalnya, melalui rapat rutin, sesi tanya jawab terbuka, dan saluran komunikasi yang jelas), pengembangan sistem penghargaan dan pengakuan atas prestasi karyawan (baik secara individu maupun tim), dan promosi nilai-nilai perusahaan yang mendukung kerja sama, integritas, dan inovasi. Pertimbangkan pelatihan *team building* untuk meningkatkan kolaborasi antar departemen.
2. Pengembangan Kepemimpinan yang Efektif: Implementasikan program pelatihan kepemimpinan yang terstruktur, yang mencakup *coaching*, *mentoring*, dan pengembangan keterampilan kepemimpinan seperti komunikasi persuasif, pengambilan keputusan, dan manajemen konflik. Berikan kesempatan bagi pemimpin untuk mengikuti *workshop* atau pelatihan eksternal yang relevan. Evaluasi kinerja kepemimpinan secara berkala dan berikan *feedback* yang konstruktif.
3. Program Pengembangan Kompetensi yang Terukur: Lakukan analisis kebutuhan pelatihan (Training Needs Analysis) untuk mengidentifikasi kesenjangan kompetensi karyawan. Kembangkan program pelatihan yang terukur dan terarah, yang mencakup pelatihan teknis, *soft skills*, dan pengembangan kepemimpinan. Gunakan metode pelatihan yang interaktif dan relevan, seperti *on-the-job training*, *simulasi*, dan *e-learning*. Pantau dan evaluasi efektivitas program pelatihan secara berkala dengan menggunakan indikator kinerja kunci (KPI) yang jelas. Pertimbangkan sertifikasi profesional untuk meningkatkan kredibilitas dan keahlian karyawan.

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Pengaruh Pemasaran Digital terhadap Keputusan Pembelian Konsumen di Platform E-Commerce

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ABSTRACT

The development of digital technology has brought major changes in the business world, especially in marketing activities. Digital marketing is a marketing strategy that uses digital technology and online platforms to promote products or services to consumers. This study was conducted to examine the various influences of digital marketing on consumer purchasing decisions on e-commerce platforms. This study uses the Systematic Literature Review (SLR) approach to analyze the influence of digital marketing on consumer purchasing decisions on e-commerce platforms. SLR is a systematic and structured research method to identify, transmit, and synthesize relevant research results in a particular field. The results obtained indicate that digital marketing has a significant influence on consumer purchasing decisions, especially through social media, email marketing, customer reviews, and influencer marketing. Quality content, effective digital layout, and user interaction play an important role in building interest and purchasing decisions. Well-integrated digital marketing is not only effective in attracting consumers but also building strong long-term relationships.

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Pendahuluan

Perkembangan teknologi digital telah membawa perubahan besar dalam dunia bisnis, terutama dalam aktivitas pemasaran. Pemasaran digital (*digital marketing*) telah menjadi strategi yang efektif untuk menjangkau konsumen secara lebih luas, cepat, dan efisien. Di era digital saat ini, teknologi telah mengubah cara konsumen mencari, memilih, dan membeli produk. Salah satu perubahan besar yang terjadi adalah pergeseran dari pemasaran tradisional menuju pemasaran digital (*digital marketing*). Digital marketing memungkinkan perusahaan menjangkau konsumen dengan lebih luas, cepat, dan efisien melalui platform online. Hal ini menjadi relevan terutama di platform e-commerce, yang telah berkembang pesat sebagai saluran utama bagi konsumen untuk melakukan transaksi pembelian.

E-commerce berkembang sangat pesat dan merupakan 78 persen pasar tertinggi di dunia. Salah satunya adalah pasar atau toko online yang menghadirkan fenomena baru atau cara hidup baru bagi masyarakat, yakni. belanja online (Nurinda & Hadi, 2024). E-commerce, smartphone, penggunaan internet, dan teknologi digital lainnya semuanya memainkan peran penting dalam perekonomian saat ini. Pertumbuhan e-commerce dapat memengaruhi semua bagian negara, bukan hanya wilayah tertentu (Farhanurizka & Yunus, 2023). Masyarakat, menganggap kemudahan teknologi diterima oleh konsumen saat berbelanja online sangat memikat. Karena tarif di E-commerce yang terjangkau, pengiriman cepat, dan faktor lainnya (Sutisna & Sutrisna, 2023).

Media sosial dan pemasaran email, yang dikenal karena fitur-fiturnya yang mudah digunakan dan ketahanannya (Samsudeen & Kaldeen, 2020), memainkan peran penting dalam mendorong

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keterlibatan pelanggan - faktor penting yang memengaruhi niat pembelian pelanggan. Alat pemasaran digital ini memberdayakan bisnis untuk mempromosikan produk dengan mudah dan membangun koneksi pelanggan dengan biaya yang lebih rendah. Konsep niat pembelian berasal dari disiplin ilmu psikologi dan sejak itu telah diterapkan secara luas untuk mempelajari perilaku konsumen (Pianca dkk, 2024). Dalam penelitian yang dilakukan oleh Wang, dkk (2019) dan Mai, dkk (2021) niat pembelian pelanggan mengacu pada seberapa besar minat pelanggan terhadap suatu produk dan kemampuan mereka untuk benar-benar membelinya. Cara orang merasakan suatu merek atau produk secara langsung memengaruhi apakah mereka berniat untuk melakukan pembelian atau tidak.

Dalam studi yang dilakukan oleh Khwaja, dkk (2020), Individu semakin mengalokasikan waktu mereka untuk aktivitas daring, tidak hanya untuk meneliti produk dan layanan tetapi juga untuk terlibat dalam percakapan dengan sesama pelanggan tentang interaksi mereka dengan bisnis, pemasaran digital muncul sebagai kekuatan transformatif dalam memengaruhi perilaku konsumen. Niat pembelian sangat dipengaruhi oleh pencarian online pelanggan dan waktu yang dihabiskan untuk menjelajahi situs web e-commerce (Donni dkk, 2018). Studi yang dilakukan oleh Dastane (2020) & Karupiah (2020) menemukan bahwa pemasaran digital berpengaruh positif terhadap niat pembelian. Pemasaran digital memudahkan akses informasi produk, sehingga memperkuat niat konsumen untuk membeli.

Pemasaran Digital

Pemasaran bisa berarti ilmu atau seni untuk menjelajahi, membuat, dan memberikan nilai kepuasan yang dibutuhkan oleh target pasar untuk mencapai sebuah keuntungan (Kotler, 2012). Berbeda dengan pemasaran yang menciptakan dan memenuhi permintaan, maka pemasaran digital mendorong sebuah permintaan dengan menggunakan media internet yang merupakan media interaktif (Stokes, 2011). Pemasaran digital memiliki beberapa istilah yang berbeda namun memiliki arti yang sama seperti *Online Marketing*, *Internet Marketing*, dan *web marketing* (Elida T, 2019) Digital marketing merupakan salah satu faktor yang mempengaruhi minat konsumen untuk membeli suatu barang di e-commerce. Pemasaran digital perusahaan yang positif didasarkan pada kinerja yang unggul selama periode waktu tertentu, sehingga akan dengan mudah menjalin hubungan pelanggan yang positif (Farhanurizka & Yunus, 2023).

Menurut Morgan Hunt (1994), bisnis yang memahami pemasaran digital dapat memperkuat hubungan manajemen dengan pelanggan dan mengurangi risiko saat mengevaluasi bisnis. Selain itu, pelanggan lebih mengasosiasikan cenderung bisnis yang menggunakan pemasaran digital yang efektif dengan kredibilitas, ketergantungan, tanggung jawab, dan kepercayaan. Digital marketing adalah penggunaan internet dan penggunaan teknologi interaktif lain untuk membuat dan menghubungkan informasi antara perusahaan dan konsumen yang berupa web site, search engine marketing, web banner, social networking, viral marketing, e-mail marketing dan affiliate marketing (Malik, 2017).

E-Commerce

Menurut Aunillah & Himawan (2022), definisi e-commerce lebih di identifikasikan dengan transaksi penjualan dan pembelian barang melalui platform digital yang dilakukan oleh pembeli dan penjual melalui sistem elektronik tanpa bertatap muka. Menurut Kalakota dan Whinston (1997) e-commerce adalah aktivitas belanja online dengan menggunakan jaringan internet serta cara transaksinya melalui transfer uang secara digital. E-commerce adalah suatu proses transaksi yang dilakukan oleh pembeli dan penjual dalam membeli dan menjual berbagai produk secara elektronik dari perusahaan ke perusahaan lain dengan menggunakan komputer sebagai perantara transaksi bisnis yang dilakukan (Laudon & Laudon, 1998). Dalam Farhanurizka & Yunus (2023), data Global Web Index menunjukkan bahwa Indonesia memiliki tingkat adopsi e-commerce tertinggi di dunia pada tahun 2019. Shopee Indonesia menempati

posisi kedua dengan nilai rata rata pengunjung terbanyak yang puas dengan pelayanan, rekomendasi, dan digital marketing.

Keputusan Pembelian

Menurut Schiffman dan Kanuk (2014) keputusan pembelian didefinisikan sebagai sebuah pilihan dari dua tahu lebih alternatif pilihan. Menurut Kotler & Armstrong (2014), keputusan pembelian adalah tahap dalam proses pengambilan keputusan pembeli di mana konsumen benar-benar membeli. menurut Tjiptono (2012) keputusan pembelian adalah sebuah proses dimana konsumen mengenal masalahnya, mencari informasi mengenai produk atau merek tertentu dan mengevaluasi secara baik masing-masing alternatif tersebut dapat memecahkan masalahnya, yang kemudian mengarah kepada keputusan pembelian. Selanjutnya menurut Aunillah & Himawan (2022), Keputusan pembelian merupakan proses pengenalan produk maupun jasa yang ditawarkan sehingga mempengaruhi keterarikan konsumen, dan timbul keputusan untuk membeli atau tidaknya suatu barang.

Metode Penelitian

Penelitian ini menggunakan pendekatan Systematic Literature Review (SLR) untuk menganalisis pengaruh pemasaran digital terhadap keputusan pembelian konsumen pada platform e-commerce. SLR adalah metode penelitian yang sistematis dan terstruktur untuk mengidentifikasi, mengevaluasi, dan mensintesis hasil penelitian yang relevan dalam bidang tertentu. Systematic Literature Review atau yang disebut SLR adalah sebuah tinjauan literatur yang sistematis bertujuan mengidentifikasi, mengevaluasi, dan menginterpretasikan temuan studi-studi primer. (Barricelli et al., 2019).

Systematic review begitu sangat berguna dalam melakukan sintesis dari bermacam-macam hasil-hasil penelitian yang relevan. Pada dasarnya, systematic review merupakan sebuah metode penelitian yang bertujuan menggabungkan dari hasil-hasil penelitian primer untuk memberikan fakta yang lebih akurat dan jelas, di samping itu meta-analisis sebagai salah satu cara dalam mensintesis hasil-hasil temuan secara teknik kuantitatif (teknik statistik). Survei dilakukan terhadap data sekunder berupa hasil penelitian primer mengenai pengaruh pemasaran digital terhadap keputusan pembelian konsumen pada platform e-commerce. Tahapan penelitian meliputi pengumpulan data, analisis data, dan penarikan kesimpulan (Juandi & Tamur, 2020). Data yang dikumpulkan berupa penelitian primer yang telah dijadikan artikel jurnal nasional dan internasional, data dikumpulkan dari basis data elektronik yang dapat diakses di google scholar. Selanjutnya dilakukan ekstraksi terhadap seluruh data yang ditemukan. Hanya jurnal nasional dan internasional relevan yang memenuhi kriteria inklusi yang dimasukkan ke dalam tahap analisis.

Hasil Penelitian dan Pembahasan

Penelitian ini dilakukan untuk mengkaji berbagai macam pengaruh pemasaran digital terhadap keputusan pembelian konsumen pada platform e-commerce. Setelah melakukan penelitian dengan menggunakan metode SLR pada topik yang diangkat, diperoleh hasil penelitian yang telah dikaji sebagai berikut:

Tabel 1. Analisis Identitas Jurnal

Penulis (Tahun)	Judul dan Nama Jurnal	Ringkasan Hasil Penelitian
Onsardi, dkk. (2022)	Dampak Digital Marketing Brand, Brand Image, dan Relationship Marketing Terhadap Keputusan Pembelian Konsuen Lina Ms Glow Kota Bengkulu.	Dalam penelitian ini digital marketing memiliki pengaruh positif dan signifikan terhadap keputusan pembelian konsumen. Hal ini menunjukkan bahwa semakin efektif strategi pemasaran digital yang

	<p>Creative Research Management Journal Vol. 5, No. 2</p>	<p>diterapkan, semakin tinggi kemungkinan konsumen untuk melakukan pembelian. Secara keseluruhan, penelitian ini menegaskan pentingnya integrasi antara digital marketing, brand image, dan relationship marketing dalam mempengaruhi keputusan pembelian konsumen, khususnya di industri kecantikan seperti MS Glow di Kota Bengkulu.</p>
<p>Putri, P., M. & Marlien, R., A. (2022)</p>	<p>Pengaruh Digital Marketing Terhadap Keputusan Pembelian Online. Jurnal Ekonomi & Ekonomi Syariah Vol 5 No 1</p>	<p>Digital marketing berpengaruh terhadap keputusan pembelian secara online, mengingat jangkauan yang hendak dicapai sangat luas. Konsumen yang akan melakukan transaksi akan mencari informasi dari pengguna manakala penilaian atau respon terhadap produk baik akan berpengaruh terhadap keputusan pembelian. Penelitian ini menegaskan pentingnya integrasi antara digital marketing, influencer marketing, dan ulasan pelanggan online dalam mempengaruhi keputusan pembelian konsumen di platform e-commerce seperti Shopee.</p>
<p>Dastane, (2020)</p>	<p>O. Impact of Digital Marketing on Online Purchase Intention: Mediation Effect of Customer Relationship Management Journal of Asian Business Strategy Vol 10, No. 1, 142-158</p>	<p>Dari penelitian ini, dapat disimpulkan bahwa tata letak yang efektif, informasi konten yang berkualitas, dan pertukaran pendapat akan meningkatkan minat pembelian. Namun, efek mediasi CRM tidak meningkatkan dampak positif pada minat pembelian, dan pemasaran digital juga tidak memiliki dampak positif pada CRM dalam penelitian ini. Penelitian ini juga menganalisis fakta bahwa konsumen elektronik lebih reseptif terhadap pembuatan konten, seperti ulasan, informasi berkualitas, dan tata letak pemasaran digital, memberikan respons yang lebih baik daripada CRM dengan memberikan layanan berkualitas untuk membangun hubungan jangka panjang dan memperbarui pelanggan secara konsisten pada berbagai layanan untuk meningkatkan minat pembelian yang tinggi.</p>
<p>Hariyana, N. & Syahputra, H. (2022)</p>	<p>Dampak Marketing Digital Online pada Keputusan Pembelian Produk UMKM.</p>	<p>Pada penelitian ini ditemukan bahwa media digital online menjadi sumber informasi pilihan bagi mereka yang berniat membeli mobil dan</p>

<p>Jurnal SeNAPaN Veteran Jatim Vol. 2 No. 2, 168-173</p>	<p>penggunaannya memiliki dampak positif mempengaruhi keputusan pembelian pelanggan potensial. Ditemukan juga bahwa sumber informasi online jauh lebih efektif untuk mengkomunikasikan spesifikasi rinci, fitur dan informasi komparatif tentang tertentu model produk UMKM dibandingkan dengan media tradisional seperti Televisi dan Cetak.</p>
<p>Al-Azzam, A., F. & Al-Mizeed, K. (2021) The Effect of Digital Marketing on Purchasing Decisions: A Case Study in Jordan. <i>Journal Of Asian Finance, Economics, and Business</i> Vol. 8 No. 5, 455-463</p>	<p>Hasil penelitian ini menunjukkan bahwa faktor-faktor yang diujikan pada jurnal tersebut berpengaruh positif terhadap keputusan pembeli. Di antara keempat perangkat pemasaran digital yang mewakili faktor independen dalam penelitian ini, penargetan merupakan faktor terpenting dalam keputusan pembelian mahasiswa.</p>
<p>Wandanaya, A., B. (2012) Pengaruh pemasaran online terhadap keputusan pembelian produk. <i>CCIT (Creative Communication and Innovative Technology) Journal</i>, vol. 5, no. 2, pp. 174-185</p>	<p>Dalam jurnal ini ditemukan bahwa secara umum, keputusan pembelian konsumen akan membeli merek yang paling disukai, tetapi ada dua faktor yang muncul diantara kecenderungan pembelian dan keputusan pembelian. Faktor pertama adalah sikap orang lain. Faktor kedua adalah faktor situasi tak terduga.</p>
<p>Nawaz, S., S. & Kaldeen, M. (2020) Impact of Digital Marketing on Purchase Intention. <i>International Journal of Advanced Science and Technology</i> Vol. 29, No. 4, 1113-1120.</p>	<p>Secara keseluruhan, penelitian ini menegaskan bahwa pemasaran digital melalui media sosial dan email, yang didukung oleh keterlibatan pelanggan yang tinggi, memiliki dampak signifikan terhadap niat beli konsumen.</p>
<p>Mahalaxmi, K., R. & Ranjith, P. (2016) A Study on Impact of Digital Marketing in Customer Purchase Decision in Trichy. <i>International Journal for Innovative Research in Science & Technology</i> Vol. 2 No. 10</p>	<p>Penelitian ini menunjukkan bahwa pemasaran digital memainkan peran penting dalam mempengaruhi keputusan pembelian konsumen di Trichy. Perusahaan yang ingin meningkatkan penjualan harus mempertimbangkan untuk memperkuat strategi pemasaran digital mereka, terutama dalam kategori produk yang populer di kalangan konsumen digital.</p>
<p>Pinca, J., M. Labausa, F., S. & Cruda, N., E. (2024) Influence of Digital Marketing Strategies on Purchase Intention. <i>Canadian Journal of Business and Information Studies</i> Vol 6 No. 3, 73-90</p>	<p>Jurnal ini secara umum menyoroti pentingnya jaringan sosial dan aplikasi seluler dengan gamifikasi, dan menunjukkan bahwa praktisi di industri makanan cepat saji harus memanfaatkan platform media sosial</p>

untuk membuat konten yang menarik dan menyebarkan pesan pemasaran penting untuk mencapai tujuan pemasaran yang diinginkan.

Pemasaran digital telah menjadi faktor penting dalam strategi bisnis e-commerce di era digital. Media digital online menjadi sumber informasi yang lebih efektif dibandingkan media tradisional, terutama dalam menyampaikan informasi rinci dan komparatif tentang produk. Konsumen elektronik cenderung lebih reseptif terhadap konten digital seperti ulasan, spesifikasi produk, dan informasi yang relevan. Di tahun 2024, perkembangan teknologi, peningkatan penggunaan seluler, dan semakin terjangkaunya akses internet berperan besar dalam mengubah pola perilaku konsumen.

Berdasarkan data yang telah dikumpulkan di atas, Dapat dikatakan bahwa semakin gencar pelaku usaha dalam menerapkan pemasaran digital maka akan semakin berdampak baik pada pengaruh pembelian yang dilakukan oleh konsumen. Strategi pemasaran digital yang efektif, seperti penggunaan media sosial, email marketing, ulasan pelanggan online, dan influencer marketing, terbukti meningkatkan niat dan keputusan pembelian, terutama pada platform e-commerce seperti Shopee. Influencer marketing menjadi salah satu yang paling berpengaruh dalam pemasaran digital. Hal ini dikarenakan menurut Royan (2005), pesan yang disampaikan oleh sumber yang menarik akan mendapat perhatian yang lebih besar disamping itu akan sangat mudah diingat.

Faktor lain yang menjadi pertimbangan dalam pengaruh pembelian konsumen yakni ulasan dan rating dari konsumen. Media digital online menjadi sumber informasi yang lebih efektif dibandingkan media tradisional, terutama dalam menyampaikan informasi rinci dan komparatif tentang produk. Konsumen cenderung mengandalkan ulasan dan rating sebagai faktor penting dalam memilih produk. Hal ini dikarenakan konsumen dapat mendapatkan rasa aman dalam membeli produk yang mendapatkan ulasan baik dari konsumen lainnya. Hal ini juga dikarenakan konsumen elektronik lebih terbuka terhadap konten digital seperti ulasan, spesifikasi produk, dan informasi yang relevan. Ditemukan pula bahwa penargetan digital merupakan faktor kunci dalam memengaruhi keputusan pembelian, terutama di kalangan mahasiswa. Selain itu, keputusan pembelian konsumen juga dipengaruhi oleh faktor sikap orang lain dan situasi tak terduga.

Adapun yang dinamakan pendekatan Customer Relationship Management (CRM). Customer Relationship Management (CRM) adalah strategi dan teknologi yang digunakan perusahaan untuk mengelola hubungan dengan pelanggan. Richard & Jones (dalam Dastane, 2020) mendukung bahwa perusahaan dapat memperkuat kinerja mereka dengan menerapkan CRM melalui hubungan yang dekat dan berkelanjutan dengan pelanggannya dan tingkat kepercayaan yang tinggi. Namun dalam temuan di salah satu data di atas, efek mediasi Customer Relationship Management (CRM) tidak menunjukkan dampak yang signifikan terhadap minat beli dibandingkan dengan pemasaran digital yang langsung memengaruhi keputusan pembelian.

Ditemukan pula pentingnya pemasaran digital melalui platform media sosial dan aplikasi seluler, terutama dalam kategori produk populer. Perusahaan di industri makanan cepat saji, misalnya, didorong untuk memanfaatkan media sosial dengan konten menarik dan strategi gamifikasi guna mencapai tujuan pemasaran yang diinginkan. Salah satu perusahaan cepat saji paling terkenal di dunia adalah McDonald's. McDonalds melakukan promosi kreatif. McDonald's gencar melakukan promosi melalui media sosial, televisi, radio, koran, spanduk dll. McDonald's juga melakukan kerja sama dengan artis yang terkenal di hollywood dengan tujuan dapat menarik konsumen lebih banyak dan dapat meningkatkan penjualan (Sari, dkk 2021)

Kesimpulan

Pemasaran digital memiliki pengaruh signifikan terhadap keputusan pembelian konsumen, terutama melalui media sosial, email marketing, ulasan pelanggan, dan influencer marketing. Konten berkualitas, tata letak digital yang efektif, dan interaksi pengguna berperan penting dalam membangun minat dan keputusan pembelian. Media digital online terbukti lebih unggul dibandingkan media tradisional dalam menyampaikan informasi rinci dan spesifik tentang produk. Selain itu, penargetan digital menjadi faktor utama yang memengaruhi keputusan pembelian, terutama di kalangan mahasiswa dan konsumen digital.

Adapun efek mediasi CRM tidak menunjukkan dampak yang signifikan dibandingkan strategi pemasaran digital langsung. Faktor tambahan seperti sikap orang lain dan situasi tak terduga juga berperan dalam keputusan pembelian konsumen.

Secara keseluruhan, perusahaan perlu memanfaatkan media digital secara strategis, terutama dalam kategori produk populer dan industri tertentu seperti makanan cepat saji, untuk meningkatkan penjualan dan loyalitas konsumen. Pemasaran digital yang terintegrasi dengan baik tidak hanya efektif dalam menarik konsumen tetapi juga membangun hubungan jangka panjang yang kuat.

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The Effect of Sales Promotion, Coupons and Discounts on Firms' Performance: The Nigeria Beverage Industry Experience

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ABSTRACT

The beverage industry is significantly contributing to the Nigerian economy in terms of employment generation and providing food and drinks for local consumption. However, few studies were conducted on sales promotion to improve their performance. Therefore, the main objective of this research is to determine the influence of sales promotion techniques on the performance of beverage companies in Nigeria. The newness of this research lies in determining different sales promotion techniques such as discounts and coupons on company performance. The researcher distributed 200 questionnaires to the company managers. A total of 192 questionnaires were returned out of the 192 collected 17 questionnaires were rejected due to incompleteness. Therefore, 175 questionnaires were put in for data analysis using PLS.SEM. The results show that sales promotions, coupons, and discounts have a significant effect on the performance of beverage companies. The research implication recommended that managers should implement various sales promotion techniques to achieve higher performance.

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Introduction

The beverage industry is an essential driver of economic growth in Nigeria and other sub-saharan countries (Amoa-Gyarteng et al., 2024) yet many companies battle with problems, especially in emerging economies. Businesses in Nigeria, face enormous challenges ranging from of low sales, tax burden, customer characteristics and regulations. In particular, company size, owner/manager inexperience additional obstacles hinder the growth of the beverage industry (Ajagbe et al., 2014; Asmat-Nizam & Sa'id, 2021; Oyedapo et al., 2012). While business growth is always full of difficulties (Amoa-Gyarteng et al., 2024; McNeill, 2013) strategic options can effectively change the performance of a company. Specifically, a company that makes a strategic decision to boost sales can significantly scale and succeed (Chaharsoughi & Yasory, 2012; Peattie & Peattie, 1993; Sa'id et al., 2019a). Thus, companies can outperform their business rival by employing efficient resource management that

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would improve customer contact and enhance business growth (Sa'id et al., 2019b). The strategic implementation of such a marketing system is crucial, considering the significant number of businesses that are closing down (Amoa-Gyarteng et al., 2024). Especially, among sub-saharan African countries, with particular reference to Nigeria (Oyedapo et al., 2012; WorldBank, 2019)

However, in the present dynamic business environment sales promotion is a keystone for success (Okyere et al., 2011) and it could stand as a powerful component for improving company performance, particularly in unstable environments where the business death rates are seriously high. Tibebe and Singh, (2016), opined that companies can strengthen their triumph through the execution of effective sales promotion strategies. Besides sales promotion, discounts and coupons also help as an effective tool for attracting novel consumers (Mishra et al., 2024) thereby significantly improving company performance.

Scholars have classified sales promotion into three forms which are retail promotions, trade promotions, and consumer promotions (Chaharsoughi & Yasory, 2012). However, this study decided to view sales promotion as an integrated form which combines sales promotion, discounts and coupons based on a consumer promotion perspective (Chaharsoughi & Yasory, 2012; Mishra et al., 2024; Yildirim & Aydin, 2012)

Sales promotion stands as one of the essential methods for an organization to achieve promotional objectives (Mahadin et al., 2023). That is why companies have persistently agreed with the significance of sales promotion techniques (Liao et al., 2009) with regard to its competitive advantages (Das & Kumar, 2009) particularly in pursuing impulsive purchases thereby increasing company performance (Sujata et al., 2016). Sales promotion is described by Kotler et al., (2019) as a system that comprises a different collection of inducement, mostly designed for the short term to inspire quick and large volume purchase of goods or services by consumers. Coupons are a form of customer enticement and a system of discounts on a product's receipt or voucher (Pacheco & Rahman, 2015). When the customers redeem the coupon, the price will only be reduced by then. Companies use coupons to stimulate novel consumers to test their goods or services and to fortify existing propinquity with current clientele. Once the period for the discount code (coupon) has lapsed, the original product price will be restored. Thus, companies may recognize the effect and volume of consumer purchases with this form of sales campaign.

It is presumed that consumers will be happier if they can deposit a substantial amount of money with each purchase. Hence, clients who use the ticket or receipt are possibly going to continue purchasing products from the same company. Similarly, discount is part of sales promotion techniques through the reduction of the price of goods and services. The company usually charges lower prices to the customers for some specific period. The discount could either be a reduction of price for the amount of the goods that had high price previously or an increase in the amount of the goods by leaving the

price unchanged, thereby adding value and providing monetary advantages to purchase at a lower price (Raghubir & Corfman, 1999). Such as (Liao et al., 2009; Mishra et al., 2024) believe that consumers are more interested in discount promotions. Few example, revealed that discounts on prices of goods and services or cut-off prices play a significant role in stimulating new consumers and influencing them to repeat purchases thereby increasing company performance. As such integrating sales promotion techniques including coupons and discounts into a unified research framework could enhance beverage company performance.

Similarly, past studies are too scarce on the relationship between various techniques of sales promotion and beverage company performance. Most of the available previous studies were conducted on consumer buying behaviour (Kaveh et al., 2021; Lo et al., 2016; Mishra et al., 2024) insurance company (Ajagbe et al., 2014) automobile industries (Tandoh & Sarpong, 2015) SMEs performance and e-ticketing (Amoa-Gyarteng et al., 2024; Bansal et al., 2014) the findings in these researches could not be generalized to other industries like the beverage companies (McNeill, 2013; Oyedapo et al., 2012). In fact, the beverage industry has some unique features in terms of product offerings and consumer tests. To achieve the study objectives, this research was developed based on the Resources View theory to provide a comprehensive explanation for understanding the competitive advantage built on the internal resources of the company,(Barney, 1986, 1991).

Considering these arguments, the main objective of the present study is to expand the marketing literature by investigating the associations between sales promotion, coupons, discounts and company performance in Nigeria. Accordingly, the present study bridges an open gap in the literature by conducting this study within Nigeria, an emerging country in Africa, as studies on integrated sales promotion, coupons and discounts on company performance have usually focused on advanced countries (Low & Mohr, 2000; Tandoh & Sarpong, 2015). More precisely, the study is intended to achieve the following research objectives: (1) determine the effect of sales promotion on company performance (2) examine the influence of coupons on the performance of the company (3) investigate the effect of discounts on company performance

The findings of this study advance in the comprehending collective impact of sales promotion, coupons, and discounts on company performance. Precisely, the results are expected to aid managers and decision-makers in formulating and executing integrated sales promotions including coupons and discounts on company performance.

This research is organised into four parts after the introduction. Firstly, the previous literature was reviewed to explain the concept of sales promotion, coupons, discounts and company performance. Secondly, techniques and material utilized in the present study are presented; next, the analysis and results are presented. Finally, the outcome of the study is discussed together with conclusions, limitations, and managerial implications.

Literature Review

Concept of Sales Promotion

The promotional mix is a central framework in the marketing mix that includes various means and methods a company uses to successfully meet and encourage its target customers. It portrays a significant role within the frontier of the marketing mix, assembling a communication system to pass a comprehensive message that satisfies both company and customer needs (Alexandrescu & Milandru, 2018; Okyere et al., 2011). The prime goal is to confirm that customers not only get the information but also translate it into the method that will boost the purchase decision (Fam et al., 2019). To accomplish this goal, managers have a variety of promotional tactics at their disposal.

Generally, the promotional mix includes four key components: advertisement, personal selling, public relations and sales promotion (Kotler et al., 2009) advertising stands as an effective method for a company to improve market presence and cultivate trust, eventually leading to enhanced performance while public relations are designed to contribute and establish trust as well as integrity of the company, thereby, resulting to increase performance (Kotler & Keller, 2012) personal selling performs an important role in promotional activities because successful personal selling techniques usually lead to better performance (Alexandrescu & Milandru, 2018). Sales promotion techniques can induce consumers' purchase decisions and test new products (Santini et al., 2015).

There are several definitions of sales promotion in the available literature. Kotler et al., (2019) describe sales promotion as an adverse gathering of incentive tools, usually short-term, intended to encourage faster and larger purchases of a particular brand, product, or service by customers or traders. The author highlighted that sales promotion has more influence on products that are at the maturity stage of the life cycle and thus marketing managers may try to encourage sales through modification of the marketing mix and adoption of some marketing tactics. The American Marketing Association (AMA) described sales promotion as the activities of marketing apart from advertising, personal selling, and publicity that encourage buyer purchasing and wholesaler effectiveness such as demonstration, shows and displays, and many non-recurrent selling activities not in the normal routine. The advancement of sales promotion tactics requires a company to determine its potential markets and then choose the method by which it will stimulate the sales of its products to customers. Oyedapo et al., (2012) opined that sales promotion is a forthright incentive that provides additional value for the product or services to the sales reps, dealers, or the final customers with the main aim of establishing an instant sale. Alexandrescu and Milandru, (2018) described sales promotion as an effort designed to generate a non-permanent increase in sales. This comprises various communications efforts designed to provide additional value or incentives to customers, distributors, traders, or other company customers to encourage

instant sales. Such activities are usually designed to encourage product relevance, trial, and purchase. This is usually intended to increase sales and eventually establish loyalty.

On their part, Mishra et al., (2024) viewed sales promotion as marketing tactics, applied by organizations aimed at finding a short-term solution to the problems of overstocking products that are available in various producers' stores but are not bought by customers and organizations. In effect, sales promotions are relatively simple to use, and can have sudden and substantial effects on sales volume (Agu, 2021; Mishra et al., 2024). Equally, some scholars considered sales promotion as monetary and non-monetary incentives offered to the customer to patronize the product (Santini et al., 2015; Tibebe & Singh, 2016).

According to McNeill (2013), sales promotions are a short-term incentive and concrete adjustment of supply, the aim of which is to influence customers, middlemen and salespersons' purchase intention. The above description includes many promotional techniques (sales promotion, discounts, coupons, contests) and researchers are not certain whether they should be studied individually, as it is conducted in the scenario of discount and coupons, (Chandon, 1995; Chandon et al., 2000) or if it makes more sense to view sales promotions in an integrated form.

In another view, the most important thing in any marketing activity is to make sales because sales are a bedrock for the survival of any type of business (Kotler & Keller, 2012). Selling, in a marketing concept, entails promoting goods and services (Cantó et al., 2021). This could be in the form of personal selling, advertising, and/or sale promotion (Kotler et al., 2019, 2009). Mostly, this is the apparent form of marketing. Consistently, sales have to start with some form of awareness creation. Nevertheless, to cultivate sales, promotional activities must be visible and heard by prospective customers and induce them to respond to the message in one way or the other as anticipated by the marketer. Equally, for these to be achieved, the information should be disseminated using the simplest formula generally referred to as the AIDA model which has been widely applied by many marketing experts (Okyere et al., 2011). Specifically, the model is developed in a form that encourages the "attention" of your leads; "Interest" your leads in the product; causing your leads to "desire" the product, and demand "action" from the leads, Therefore the model indicates the effective promotional ability of the company.

Sales promotion is regarded as an important component of the promotional mix and promotion is an element of the marketing mix (Kotler et al., 2019). Similarly, Kotler et al., (2009). advocate that sales promotion is a core part of marketing since it involves inducing and stimulating customers to patronize the product or service for a short period. This results in customers' instant decision to purchase the goods or services (Agu, 2021). The author describes instant buying as purchasing a product with lack of intention or planning to purchase if not because of unexpected stimuli that attract the customer. Sales promotion is identified as an effective marketing technique that could be employed to attract and retain customers (Changchien et al., 2004; Omotayo, 2012)

Promotion stimulates the purchase decisions of consumers and has a direct effect on their behaviour. Gorji and Siami, (2020), and Khan and Warraich, (2021), suggested that consumer looks into commodity prices before deciding on the goods to be consumed. In this era of digitalization of everything customers need to be stimulated to purchase instantly rather than in future, inducing them to make repeat purchases of the company product ahead of the competitor, and also buy larger quantities rather than small quantities (Abdul, 2007). Sales promotion systems can be classified into two forms i.e. price and non-price-based but generally, the effect of price-based promotions or non-price-based promotions depends on the nature of the product or services (Peattie & Peattie, 1993). However, this study has focused on price-based promotion to understand their relationship with company performance.

In another view sales promotion is mostly conducted to enter into a new market with an existing product or new product into the existing market in order to capture new customers or stimulate current customers to purchase extra, to increase sales during the off-season period and gain competitive advantage (Yang & Mattila, 2020). Similarly, Chandon et al., (2000) identified six various kinds of advantages that consumers gain because of sales promotions such as saving money, quality testing of the product, easy to buy, entertainment, value-added or expression and exploration.

Equally, previous studies have reported different forms of sales promotion used by various organizations to stimulate consumers' purchases and achieve higher performance in an organization (Khan & Warraich, 2021; Khan et al., 2019; Yang & Mattila, 2020). Sales promotion techniques employed by organizations in the literature include free sample coupons, discounts, bonus packs, rebates, contests, buy one get one free (BOGOF) and sweepstakes, strategically intended to stimulate customer buying intention (Amoa-Gyarteng et al., 2024). While different forms of sales promotion have shown significant relationships with company performance, sales promotion has the most direct impact on company, followed by coupons, free samples, discounts and rebates (Amoa-Gyarteng et al., 2024; Mishra et al., 2024).

Free Samples are another form of sales promotion that offers small quantities of products to the expected customers without charging any amount, to inspire buying decisions so the consumers can now have a chance to test the goods or services and to persuade them to be acquainted with the product rather than become not aware of the product, later or sooner the consumer will buy the product (Amoa-Gyarteng et al., 2024). The author also described free samples as a method of sales promotion to guarantee the consumers the quality of new products that have been newly launched into the market and not have been tested by consumers. Amoa-Gyarteng et al., (2024), acknowledged that company performance is obviously impacted by the free samples method.

Coupons are described as a method that provides permission to sell products at a lower price to the customer who gets the coupon or offers a lesser price during buying goods or services. Coupons are mostly used techniques by companies to stimulate customers

by issuing tickets or receipts to customers and encouraging the purchase of goods or services in future at a reduced price (Khan & Warraich, 2021), for instance, a certain percentage will be reduced from the original price (Wah Lee, 2002). In a similar study, Khan and Warraich, (2021), explained that coupon promotions have no significant influence on sales volume and therefore have no impact on company performance

Discount is explained as techniques of sales promotion through the reduction of the price of goods and services (Khan et al., 2019)). The company usually charges lower prices to the customers for some specific period. The discount could either be a reduction of price for the amount of the goods that had high price previously or an increase in the amount of the goods by leaving the price unchanged, thereby adding value and providing monetary advantages to purchase at a lower price (Raghubir & Corfman, 1999). Some studies believe that consumers are more interested to discount promotions. Other scholars revealed that discounts on prices of goods and services or cut-off prices play a significant role in stimulating new consumers and influencing them to repeat purchases (Khan & Warraich, 2021; Khan et al., 2019). Customers who are brand switchers or buying for some occasion usually look for discounted goods and services or purchase the same branded product when it is sold in the period of discount rather than purchasing them during a period of original price (Khan et al., 2019).

Buy one get one free (BOGOF) is a form of sales promotion techniques that assist companies to clear stocks easily and quickly. In addition, this technique is employed by many companies or departmental stores intended to reduce stock levels before the product expiry date based on the production date ((Dubauskas & Išoraitė, 2020) this is to boost sales and have space for new finished products. From the customer perspective, it will create and maintain customer loyalty, and bring new consumers since the company targets all customers including brand switchers due to the offering lower prices and greater value (Yang & Mattila, 2020). Moreover, Yang and Mattila, (2020) labelled buy one get one free as one of the most frequently used sales promotion techniques, which indicates if a consumer buys a product, she/he shall receive other similar goods without paying any amount of price. Consumers value the gift of a similar product because they believe in getting higher value in contrast with the price they usually pay before acquiring such a similar product. Therefore, consumers make instant purchase decisions to get such benefits.

Bonus Pack is also known as a technique of sales promotion that offers an additional quantity of goods without price increment for instance 40% of additional product is free (Khan et al., 2019). Even though bonus pack is commonly practiced by companies as a sales promotion technique to promote their goods and services some scholars have the view that when customers get additional quantities massively e.g. 80% extra, and without price increment, the consumers distrust the product quality and most likely the promotion become unattractive (Mishra et al., 2024).

Precisely scholars have categorized sales promotion into two main types. The first technique is a price-based promotion (monetary promotion). Price-based promotions

consist of discounts rebates and coupons (Khan & Warraich, 2021). The second technique is non-price-based promotions (non-monetary sales promotion) comprise contests, premium, free samples, and sweepstakes (Tandoh & Sarpong, 2015). Price-oriented sales promotions are appreciated for their benefits of short-term outcomes and boosting market share and overall performance (Amoa-Gyarteng et al., 2024; Khan & Warraich, 2021; Tandoh & Sarpong, 2015), inspiring product switching and encouraging product trial usage. While non-price base sales promotions are implemented mainly for the benefit of meeting long-term organizational objectives such as developing brand acceptance, improving brand images or establishing brand loyalty (Tibebe & Singh, 2016). In addition, some sales promotions are mainly incentive-oriented, while others are usually informative (Kotler et al., 2019)

Regarding the different forms of sales promotion techniques, scholars have observed that most organizations frequently use price base sales promotion (monetary sales promotion) because they believe it is more effective in achieving organizational objectives (Mishra et al., 2024) It is also reported that some organizations use non-price-based sales promotions to achieve their long-term objectives (Yang & Mattila, 2020). However, price-based sales promotion has been identified as the most effective method of among promotional method since it can satisfy both short-term and long-term organizational objectives (Chandon, 1995; Yang & Mattila, 2020).

Performance

For a company to remain in the industry and remain competitive, it desires to work toward achieving its business objectives. The performance of the company is directly related to the performance of different functional units of a company. So different departments and units must work in harmony to achieve a set goal (Verhoef & Leeflang, 2009). The responsibility of these tasks to establish effectiveness is what is called management personnel, and they serve as a mirror toward the tendency of company performance. For optimal performance, the company stakeholders must be motivated toward company objectives. Performance can be measure through mathematical expression for instance performance =capability x motivation (Ajagbe et al., 2014). Postma and Zwart, (2001) opined that the company's corporate governance is saddled with the responsibility to describe and determine work motion. They must be able to direct personnel on the key areas of the company that will make a difference in the competitive arena. Postma and Zwart, (2001) stated three crucial determinants of performance such as efficiency, effectiveness and economy. When companies establish standards measurement of performance, this helps them to evaluate and recognize if there are any deviations from an established standard (Hartono, 2013). The review and assessment of the company's performance not only elucidate how best the company is making, it also checks the processes in a company and guides any possible change, through continuous improvement for the likelihood of new paradigm shifts. According to Sadiku-Dushi et al., (2019) company performance connects to the actual output as gauged against the desired objectives. It includes three main dimensions such as financial performance (profit), market performance (sales

growth) and return of shareholder (efficiency). This paper will look at overall firm performance as a unidimensional construct. The goal of sales promotion is stimulating product demand in the market and ensuring immediate purchase of a specific product thus improving the overall company performance.

However, company performance is a multidimensional construct that has no universal and acceptable measure of performance (Postma & Zwart, 2001) past studies have used different measures of performance some used financial measures (Hartono, 2013) and some studies used non-financial measures (Human & Naudé, 2009; Mahmood & Hanafi, 2013). Generally, there are two methods employed for measuring company performance: Objective and subjective. objective measure of performance is based on the financial data of the company while subjective is self-reporting techniques (Hartono, 2013). Mahmood and Hanafi, (2013) recommended applying subjective measures of company performance rather than objective measures and encouraged subjective or non-financial measures to deliver reliable and correct measures of performance. Furthermore, Distanont & Khongmalai, (2018) opined that owners or managers of the company are habitually not willing and delay to reveal the financial information of their business. With regard to this view and facts, this study considered non-financial measures from Sadiku-Dushi et al., (2019) to measure the company performance as a unidimensional construct. The study will be conducted on the Beverage industry in Nigeria which face a dynamic environment and operates in a globalized world. Hence, measurement of companies' performance is very important because it will help the companies to maximize their potential and achieve better performance.

Theoretical frame work and hypothesis development

Resources Base View

Resources-based view (RBV) is a common theory in management, entrepreneurship, and marketing literature that can be applied to elucidate company performance (Barney, 1986). The theory postulates the importance of a company's internal capabilities and the resources at its disposal to achieve superior performance and competitive advantage (Porter, 1981). Therefore, a company that plans to have superior performance and be ahead of its competitors must design effective allocation of these resources and ensure such resources are valuable rare, imperfect imitable and non-substitutable (BRIN) in nature. Srivastava et al., (2001) advocate that RBV establishes that the internal capability of a company (e.g. sales promotion including coupons, and discounts) creates more differentiation that gives the company a competitive advantage thereby achieving superior performance. Lonial and Carter, (2015) recommended that sales promotion (coupons and discounts) are the company's capabilities and assets and, their efficient utilization may yield significant company performance and substantial competitive benefit. In line with the view of RBV, this study advocates that sales promotion including coupons and discounts are a company's internal capabilities and

assets that their application concurrently results in greater company performance and sustainable competitive advantage.

Impact of Sales Promotion on Company Performance

Sales promotion remains an important technique that covers a bundle of activities tactically planned to dramatize product offerings and stimulate instant sales (Kotler et al., 2019). these activities begin with buy-one-get-one free, delivery of product and TV advert to the introduction of product modifications, eye-catching in-store demonstration, product sample system, and inspiring premium offer (Amoa-Gyarteng et al., 2024) one unique feature of sales promotion is their immediate impact. unlike advertisement strategies that need time to yield results, the influence of sales promotion is usually quick to evaluate (Mishra et al., 2024). This promptness not only matches the resource limitations of many organization but also aids them to create causal propinquity and evaluate the success of their promotional activities (Bhatti, 2018). Nevertheless, it is important to understand that not all sales promotion techniques manifest the desired result for companies. For example, companies target higher prices to establish a higher sense of quality assurance among clientele, thereby attracting customers that are non-price sensitive (Ajagbe et al., 2014) in such a scenario, undifferentiating price-focused sales promotions might not be in line with the product brand image and target customers, possibly eroding customers perceived value and reducing profit margins. but, when used systematically, sales promotion can positively intensify company performance (Ajagbe et al., 2014) attract new clientele and increase sales volume (Langga et al., 2021; Tandoh & Sarpong, 2015) support the ability to offer a short-term benefit, via incentives or adding value and put the company in a favourable competitive position (Dubauskas & Išoraitė, 2020; Spears, 2001). Moreover, by nurturing relationships with current customers, sales promotion inspires repeat purchases and builds customer loyalty, thus fostering the lane to sustainable performance (Ajagbe et al., 2014; Chandon, 1995; Chirra et al., 2021). Thus, judging from the above empirical review, the study proposes the following hypothesis;

H1 Sales promotion has a significant positive relationship with company performance

Impact of Coupon on Company Performance

The coupons have extensively been used as another form of sales promotion by companies. It is a form of customer enticement and the system of discount a product receipt or voucher (Wah Lee, 2002). The price reduction will only be offered to those customers who redeem the coupons. Companies use coupons to stimulate novel consumers to test their goods or services and to fortify existing propinquity with current clientele (Fam et al., 2019; M. A. Khan et al., 2019). Once the period for the discount code (coupon) has lapsed, the original product price will be restored. Companies have recognized the impact of large-volume purchases with this form of sales campaign (Pembi, 2017; Te'eni-Harari, 2008) and consumers are desperately happier if they can deposit a substantial amount of money with each buying (Mishra et al., 2024). Consumers who use the ticket or receipt are possibly to continue purchasing products

from the same company (Srinivasan & Anderson, 1998) and 91% of customers who use vouchers are more possibly to make purchases frequently for the same products; 74% of voucher users do so since they disclose vouchers to be extremely beneficial and handy (Khan et al., 2019; Wah Lee, 2002) and past studies have reported that coupons positive effect on company performance (Ajagbe et al., 2014; Amoa-Gyarteng et al., 2024; Mishra et al., 2024; Pembi, 2017), the desire for the company performance could be significantly improved through coupon (Pembi, 2017). Thus, judging from the above empirical review, the study proposes the following hypothesis;

H2 Coupons have a significant positive relationship with company performance

Impact of Discounts on Company Performance

Limited-time sales motivate more consumers to patronize a product. Customer's shopping can be significantly influenced by discounts because they serve as an enticement to make frequent purchases (Khan & Warraich, 2021). The aim of price discounts as a promotional technique is to increase product acceptance, maintain consumer satisfaction, and intensify overall company performance (Pembi, 2017)). Companies that offer similar products that satisfy the same needs usually use discounts as a competitive weapon (Omotayo, 2012; Oseany et al., 2024). Consumer's willingness to purchase is hurriedly influenced by a price reduction. The actual price and the discounted price are frequently displayed side by side so that consumers can simply view the differences. consumers are capable of saving some money while still receiving the products they need, which is a win-win strategy for both the business presenting the price and the customers (Bhatti, 2018; Chaharsoughi & Yasory, 2012). The impact of discounts on company performance has been established in the literature (Ajagbe et al., 2014; Is. Khan & Warraich, 2021; Mishra et al., 2024). Equally, during the festive season and other holiday occasions, some companies reduce the prices of various products in order to increase sales volume and thereby achieve greater performance (Liao et al., 2009; Mahadin et al., 2023). Thus, judging from the above empirical review, the study proposes the following hypothesis;

H3 Discounts have a significant positive relationship with company performance

Methodology

Data Collection

After conducting pilot study testing and confirming that the questionnaire was reliable and valid, the validated questionnaire were administered around November–December 2024, personally by researchers and the research assistant employing the “drop off and pick” method. The beverage company sampled for the research covered companies that are involved in soft drink manufacturing and distribution.

Table 1
Questionnaire distributed and collected

Questionnaire distributed	200	100%
Questionnaire collected	192	96%
Questionnaire rejected	17	8.5%
Questionnaire analyzed	175	87.5%

Sources: Researcher, 2024

Response rate

Out of 200 questionnaires administered to randomly chosen beverage companies a total of 192 questionnaires were returned and collected, out of which 8 were revealed as not appropriately completed and therefore regarded invalid. Subsequently, only 175 questionnaires were used for the final analysis of this study accounting for 87.5% of respondents which is regarded as valid and acceptable. The response rate is regarded as enough for this study. Also, past studies have reported that at least 10 respondents are required per predictor, nevertheless, when it is feasible, they suggested increasing the figure to roughly 30 respondents per predictor (Chin et al., 2003; Hair et al., 2020; Sadiku-Dushi et al., 2019). In this research there are three predictors, hence, the figure of 175 returned questionnaires is regarded enough dependent on the foregoing recommendation. Table 1 illustrates the total questionnaires with their percentages. Moreover, this study has used a partial least square-structural equation modelling (PLS-SEM) approach to test the conceptual framework and hypotheses. Because the study examines the direct relationship hypothesis, a PLS-SEM approach is appropriate to test this relationship as suggested by (Hair et al., 2013; Temme et al., 2010)

Result

Measurement Model Evaluation

The research models were winnowed employing the SEM PLS method. To estimate the reliability and validity of the construct. Item reliability, internal consistency reliability, convergent validity, as well as discriminant validity, were measured (Hair et al., 2013, 2020). Firstly, outer-loadings of each item were higher than 0.70 and hence were observed to be satisfactory as indicated in Table 2. Secondly, reliability and internal consistency reliability were established using composite reliability (CR)(Henseler et al., 2014) CR value is greater than 0.60 for each latent variable regarded as being satisfactory (Bagozzi et al., 1991) . As presented in Table 2, the composite reliability value, for the latent construct (sales promotion, coupon, discount and performance) exhibits a sufficient level of reliability, as each item is above 0.60. Also, Cronbach alpha coefficient for all latent variables was greater than 0.6 and this supports the internal consistency of the model in the gauging scale (Hair et al., 2013, 2020; Sarstedt et al., 2014; Temme et al., 2010). Thirdly, convergent validity was gauged by determining the average variance extract (AVE) from the structures. The threshold of the measure should not be less than 0.5 thus AVE of each construct is above the acceptable value of 0.5 as indicated in Table 2. Therefore, the convergent

validity is satisfactory (Bagozzi et al., 1991; Henseler et al., 2014). Lastly, Fornell-Larcker's measure is employed to satisfy the discriminant validity criterion. Discriminant validity is estimated when the square root of the AVE for every construct is greater than cross-loading between the constructs (Fornell & Larcker, 1981). As presented in Table 3, the square root of the AVEs (figure in bold) was greater than its correlations with other latent constructs, thus reaffirming the discriminant validity of the measurement model.

Table II
Measurement model evaluation

Construct	Item	Loading	Composite Reliability (CR)	Cronbach's Alpha	AVE
Sales Promotion	SP1	0.934	0.913	0.873	0.727
	SP2	0.922			
	SP4	0.742			
	SP5	0.796			
Coupons	CU1	0.953	0.959	0.937	0.888
	CU2	0.952			
	CU3	0.921			
Discounts	DS1	0.923	0.866	0.759	0.689
	DS2	0.907			
	DS4	0.626			
Company Performance	CE1		0.941	0.929	0.697
		0.779			
	CE2	0.758			
	CP2	0.860			
	CP3	0.867			
	CR1	0.849			
	CR2	0.834			
CR3	0.888				

Table III
Discriminant Validity
Fornell-Larcker criteria

	1	2	3	4
Company performance	0.835			
Coupon	0.796	0.942		
Discount	0.352	0.192	0.830	
Sales Promotion	0.409	0.326	0.230	0.852

4.2. Structural model evaluation

This research has used the three-step method recommended by (Henseler et al., 2009; Vinzi et al., 2010), for testing the structural model: (1) coefficient of determination (R2) for the study variable; (2) predictive relevance (Q2) through blindfolding, and (3) effect size . This study uses a bootstrap method with 5000 samples to test the standard errors with t-values (Chin, 1998; Ringle et al., 2020). The study estimates causal relationships among the variables in the study model through the indication and extent of path coefficients. In the case of R2, established has values larger than 0.40, which shows that the suggested research model provides an average explanation of the variance of dependent variables, which backs the opinion recommended by (Chin, 1998; Vinzi et al., 2010) Besides, by applying the blindfolding method, it is discovered that Q2 values are significantly higher than zero, which supports the predictive relevance of the research model considering dependent variables. The results of the evaluated structural model are summarized in (Table 4, and Figure 1).

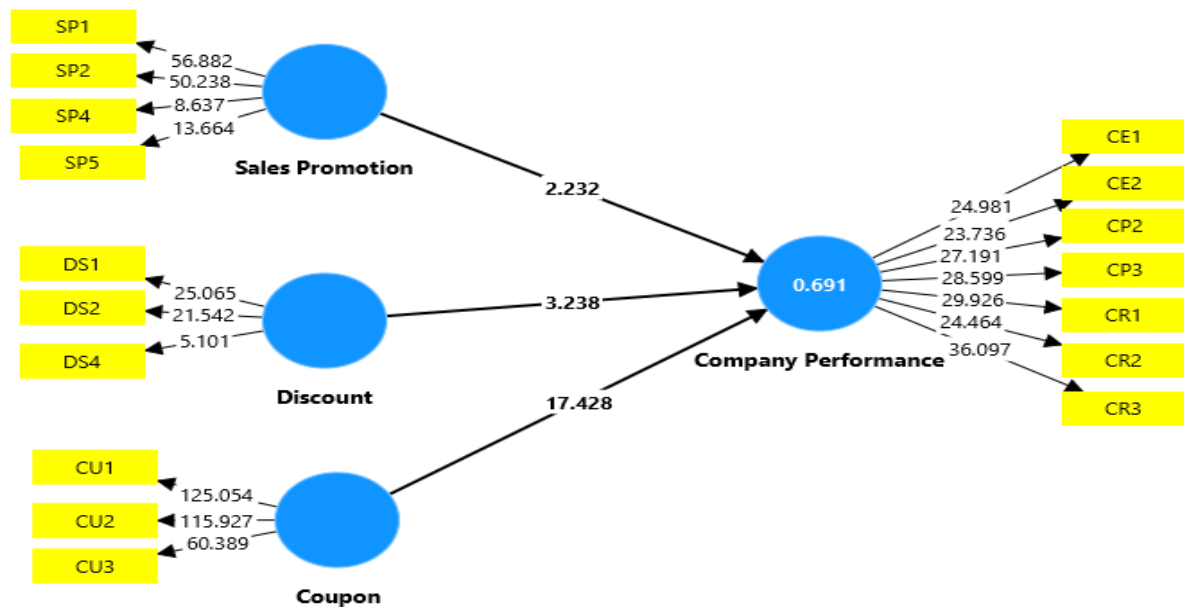


Figure 1
PLS-SEM bootstrapping model

Table 4
Result of hypothesis testing

Paths	Mean	STDEV	T Stat	P. Value	Decision	F2	Q2	R2
SP->CP	0.136	0.059	2.232	0.026	Supported	1.465	0.274	0.691
Discount->CP	0.715	0.041	17.428	0.000	Supported	0.103		
Coupons ->CP	0.184	0.057	3.238	0.001	Supported	0.049		

SP= sale performance, CP=company performance

In cognizance of the research hypotheses, the result from the analysis (Table 4 and Fig. 1) indicates, firstly, that the sales promotion has a positive significant effect on the company Performance ($\beta = 0.136$; $t = 2.232$; $p = 0.026$). Hypothesis H₁ is supported. Similarly, it is reported that the discount has a significant positive impact on the company's performance ($\beta = 0.715$; $t = 17.428$; $p = 0.00$) this reaffirmed the proposed hypothesis H₂. Moreover, the findings support the significant positive effect of the coupon on company performance ($\beta = 0.184$; $t = 3.238$; $p = 0.001$) and hence hypothesis H₃ is also accepted. Furthermore, the decision based on Cohen's (1998) (f^2) for the significant paths in the measurement model considered a number greater than 0.02, which suggested a favourable influence for the independent latent variable.

Discussion of Finding

Impact of sales promotion on company performance

The primary objective of this study is to determine the impact of sales promotions, coupons, and discounts on company performance. Firstly, the research examined the significance of sales promotion as a mechanism of promotional activities for beverage companies in Nigeria. The owner-manager shows that their company utilize sales promotion as a promotional tool to market their products. The finding of this study has reaffirmed past studies (Ajagbe et al., 2014; Mahadin et al., 2023; Pembi, 2017). Similarly Omotayo, (2012), revealed that effective utilisation of sales promotion techniques boosts the level of product consumption thereby increasing sales volume and subsequently company performance in Nigeria. Equally, Das and Kumar, (2009) suggested that effective implementation of sales promotion techniques increases customer awareness of the product and company profitability through sales growth.

Impact of discount on company performance

The study's findings indicate that discount has significant a positive influence on the company performance in Nigeria. As a result of discounts, a product receives larger purchases and increases the level of market share because it helps in building customer

value perception. Discounts help to build brand image through customer experiences and increase product acceptability which subsequently increase company performance (Ajagbe et al., 2014; Amoa-Gyarteng et al., 2024). This study finding concurs with (Kaveh et al., 2021; Is. Khan & Warraich, 2021; Khan et al., 2019). Furthermore, discounts provided by the company must utilize tactical capabilities through delivering qualitative products or through relationship-building capabilities. Discount could be an element of the company strategy designed to establish, develop and maintain a competitive benefit that will capture the client and maintain his purchase. The company should hence, understand that discount could be a weapon for taking a competitive advantage and greater performance. This study has considered, discounts as an essential component of sales promotion that can be integrated with sales promotion and achieve company objectives.

Impact of Coupons on company performance

The coupon is also an essential part of sales promotion and is extensively applied by companies to persuade customers to purchase their product (Mishra et al., 2024). Beverage companies in Nigeria are widely using coupons as techniques of sales promotion in order to induce the dealers, retailers, and consumers to promote and purchase their products (Fam et al., 2019). The study agreed with previous study findings that discovered coupon has a significant positive effect on company performance (Amoa-Gyarteng et al., 2024; Mishra et al., 2024; Pembri, 2017). Coupons affect the consumers' decision to purchase because they decide based on their willingness and ability to buy the products. Both willingness and ability are essential components of purchasing power and determinant consumer behaviour which can be stimulated through offering of coupons

Managerial Implication

This research offers managerial implications for business practitioners and empirical contributions to expand knowledge in the area of sales promotion. The results recommended that the benefits of monetary sales promotions including coupons and discounts were positively connected with company performance. The study's findings suggest that customers perceive value when they receive a promotional offer with the products. Therefore, this study backs utilizing sales promotion to build customer value perception and to increase sales thereby boosting company performance. This study also analyzed the sales promotion benefits in relation company's performance. The results supported that sales promotion including discounts and coupons that are known as monetary have an impact on customer perceived value hence managers must take care of the nature of benefits offered by sales promotion. Managers can use the monetary advantages of sales promotion to improve customer-perceived value and so on company reputation. The results of the study will be useful for comprehending the psychology of consumers and forecasting the customer-favored promotional benefits of beverage products. Managers must plan sales promotion in a manner to attracts buyers due to the benefits expected to gain from patronizing the products

Study Limitation

Although the present study has tried to make an important contribution to the literature the findings are still subject to some limitations. First, the research together subjective data (non-financial data) directly from the managers of companies and not objective data from companies i.e. their financial records or other financial information. Therefore, their response may not necessarily be completely true. Second, this study has adopted the three dimensions developed by Mishra et al., (2024) despite that there is no consensus on the number of sales promotion dimensions, and there are no past studies that have fully established the legitimacy of these three dimensions. Third, due to the non-availability of gathering financial data or objective data to gauge the performance, the study employs available data that are easier to collect such as growth, profit, efficiency, and reputation. As a subsequence, the outcome cannot signify the actual performance of the company since are depends only on the manager's insight of the company's performance. Fourth, the sample is selected by a simple random sample method and could not account for different categories of beverage companies. This study focuses only on beverage companies in Kano, and the outcome cannot be generalized to other provinces or nations.

Suggestion for Future Research

Even though, the fact that the research has made an important contribution in various areas, still, there is no research that can respond to entire questions in any research field. Thus, in this scenario, future research recommendations should be made to continue discovering and expanding knowledge in the sales promotion field. First, the outcome of the present study indicates that all sales promotion dimensions have a significant positive influence on the company's performance; hence, it is essential to conduct more studies in another sector to reaffirm this significant relationship. Second, another research could be undertaken in order to establish the individual impact of each dimension on company performance. Third, the influence of the sales promotion dimension could be gauged using the financial data of a company. Lastly, similar research may be conducted also for big companies.

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Halal Product Promotion Strategy in the Digital Era: Analysis of Small and Medium Enterprises (SMEs)

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ABSTRACTS

This study explores the effectiveness of digital promotion strategies employed by small and medium enterprises (SMEs) in marketing halal products in the digital era. Recognizing the increasing demand for halal products among Muslim consumers, especially in Indonesia, this research examines how SMEs leverage digital platforms, such as social media, websites, and e-commerce, to expand market reach and build brand loyalty. Using a qualitative approach, data were collected through interviews, surveys, and document analysis with SMEs engaged in halal product promotion. The findings reveal that social media, especially platforms like Instagram and Facebook, are effective for brand awareness and consumer engagement, while websites serve as credible information hubs. E-commerce platforms enable broader product access and facilitate seamless transactions. Key factors influencing the success of halal promotion strategies include consistent halal branding, active consumer engagement, and collaborations with relevant influencers. However, SMEs face challenges such as limited technological skills, budget constraints, and intense market competition. Based on these findings, this study offers practical recommendations for SMEs to optimize digital marketing, including multi-platform integration, organic content marketing, and digital skills development. Future research could further investigate the use of emerging technologies, such as artificial intelligence and augmented reality, to enhance promotional effectiveness for halal products. The findings contribute to a deeper understanding of the digital promotion strategies that can support the growth of halal SMEs in a competitive, technology-driven market landscape.

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Introduction

Halal products have become one of the fastest growing sectors in the global economy, driven by the increasing demand of Muslim consumers for sharia-compliant products and services. According to the State of the Global Islamic Economy report, the global halal product market is projected to exceed USD 2.4 trillion by 2024, with the food, cosmetics and pharmaceutical sectors being the main contributors to this growth (Gateway, 2023). This reflects the increasing awareness of Muslim consumers towards the quality and safety of halal products, which are recognized as meeting sharia standards and are of high quality. Non-Muslim consumers are also increasingly attracted to halal products, both for their quality and stringent safety standards (Haque et al., 2015). This growing halal product industry presents a huge opportunity for small

and medium enterprises (SMEs) looking to meet the growing market demand, especially in countries with large Muslim populations such as Indonesia (M. H. Ali & Suleiman, 2016).

In Indonesia, the halal product industry is an important element in the national economic structure because Indonesia is the country with the largest Muslim population in the world (Herianti et al., 2023). According to data from the Ministry of Cooperatives and SMEs, around 99% of the total businesses in Indonesia are SMEs, contributing more than 60% to the national GDP (<https://kadin.id/data-dan-statistik/umkm-indonesia/>). Therefore, integrating halal products into SME business operations can increase economic added value and strengthen the sharia economic base in Indonesia. The government has also supported the halal industry ecosystem through a mandatory halal certification policy for products circulating in the Indonesian market. This step is in line with the government's vision to make Indonesia the center of the world's halal industry, which directly increases the export potential of halal products from SMEs (M.Si et al., 2023).

Table 2019-2023 SMEs Data

Year	2018	2019	2020	2021	2022	2023
Number of SMEs	64,19	65,47	64	65,46	65	66
Growth %		1,98%	-2,24%	2,28%	-0,70%	1,52&

Data Processed From Various Sources

Digitalization has opened up opportunities for SMEs to expand their markets and improve business efficiency through digital technology, including social media, e-commerce, and websites (Bouwman et al., 2019). Through these platforms, SMEs can overcome geographical limitations and expand their promotional reach more effectively. In addition, the relatively low cost of digital marketing compared to conventional advertising allows SMEs to maximize their budgets. In an era when almost everyone has internet access, digitalization provides SMEs with direct access to consumers in a more personal and interactive format. Research from Google shows that 60% of Indonesian consumers search for product information online before purchasing, confirming the importance of digital marketing for SMEs in Indonesia (Google Indonesia, 2021).

Platforms such as Instagram, Facebook, and TikTok have become effective tools for SMEs to promote their halal products, especially since they allow direct interaction with the audience (Ahmad et al., 2023). Social media also provides education for consumers about halal products, which can be seen through product reviews, recommendations, and trends shared by other consumers. In a survey conducted by Hootsuite, around 70% of social media users in Indonesia use the platform to search for information about products and services. (*Hootsuite (We are Social)*, 2024) This shows that social media not only functions as entertainment, but also as a primary source of information for critical modern consumers.

However, the adoption of digital technology among SMEs does not always run smoothly. Many SMEs still face limitations in knowledge and ability to manage digital platforms effectively (Li et al., 2018). This can be caused by limited human resources or a lack of understanding of effective digital marketing strategies. Without the right strategy, digital marketing may not provide the expected results and even burden SMEs with ineffective costs. In addition, SMEs often face budget constraints, making it difficult for them to compete with large companies that have much larger marketing budgets. To overcome this challenge, support is needed from the government and related institutions that can provide training and support to improve digital skills among SME actors (Chen et al., 2021).

Amidst the opportunities offered by digital marketing, SMEs are also faced with the challenge of fierce competition in the digital market. Muslim consumers today are not only looking for products with halal labels, but also considering the ethical aspects, quality, and environmental

impact of the product (Anam et al., 2018). This encourages SMEs to not only focus on halal certification, but also build a strong brand image and meet consumer expectations for quality and environmentally friendly products. For example, in the halal cosmetics sector, consumers are increasingly paying attention to the ingredients used and the environmental impact of the products they consume.

With the various challenges above, SMEs need to adopt creative and innovative promotional strategies to win the hearts of consumers. One effective strategy is to use influencer marketing, especially on social media which is widely used by millennials and Gen Z. Influencers with relevant audiences can increase brand awareness and consumer trust in SME halal products. Studies show that collaboration with influencers has a positive effect on increasing sales, especially for consumers who are more interested in product reviews from people they trust than direct advertising (Lou & Yuan, 2019).

The success of halal product promotion in the digital era also depends heavily on the credibility of the information conveyed. Muslim consumers tend to be more careful in choosing halal products, so SMEs need to convey clear, complete, and transparent information about their products. Research shows that Muslim consumers highly value openness of information regarding raw materials, production processes, and halal certification. This transparency can build consumer trust and strengthen their loyalty to SME brands (Usman et al., 2021).

This study aims to examine the promotion strategies of halal products in the digital era implemented by SMEs. Specifically, this study will explore various effective digital marketing strategies to attract halal consumers and identify the challenges faced in implementing these strategies. This study is expected to provide a deeper understanding of how SMEs can utilize social media, e-commerce, and websites to increase the accessibility of halal products in a competitive market. In addition, this study also aims to provide practical recommendations for SMEs in facing challenges in the digital era, such as budget constraints, digital skills, and competition in the global halal market.

Literature Review

Halal Marketing

Halal marketing, or Islamic marketing, emphasizes adherence to Islamic Sharia principles in all marketing activities, ensuring compliance with Islamic laws, ethics, and guidelines (Shah et al., 2019). This concept extends beyond food and beverages to include various products and services, such as pharmaceuticals, cosmetics, banking, education, and hospitality. The goal is not merely to promote products but to address the material and spiritual well-being of both buyers and sellers. Halal marketing recognizes the importance of transparency, mutual consent, and ethical practices in business transactions, setting itself apart from conventional marketing approaches (A. J. Ali & Al-Aali, 2015)

At the core of halal marketing lies the concept of *Tayyibaat*, which signifies consuming lawful and wholesome products (A. J. Ali & Al-Aali, 2015). This principle, rooted in the Quran, shapes the purchasing preferences of Muslim consumers globally. Additionally, halal marketing integrates the philosophy of *Falah*, or welfare, ensuring that business practices prioritize societal well-being over mere profit generation. Marketing strategies are designed to be free of fraud, deception, or undue pressure, reflecting the value of mutual consent between buyers and sellers. This ethical approach not only builds trust among consumers but also aligns with the broader goals of socio-economic justice.

Furthermore, halal marketing leverages innovative strategies to meet the needs of a rapidly growing market segment. By incorporating the concept of *Hikmah*, or wisdom, businesses can craft marketing campaigns that are both effective and aligned with Islamic principles (Intezari et al., 2024). This ensures that marketing activities are need-based rather than desire-driven, creating a sustainable and equitable marketplace. As global awareness of halal products grows,

multinational corporations are increasingly recognizing the potential of this market, leading to the development of innovative, Sharia-compliant solutions for diverse consumer needs

The Concept of Halal Products: Definition, Certification, and Importance of Halal Products in Muslim Society

Halal products in Islam refer to goods and services permissible under sharia law, covering areas such as food, beverages, cosmetics, pharmaceuticals, tourism, and finance. Over time, halal has gained recognition as a global standard, valued by non-Muslims for its quality and safety alongside its religious significance (Khan et al., 2020)). International frameworks like the OIC/SMIIC Halal Standards support this by standardizing halal regulations across nations to facilitate global trade (Abdallah et al., 2021). Furthermore, research shows that halal products are frequently linked to ethical and sustainable production practices, enhancing their reputation for high quality (M. H. Ali & Suleiman, 2016).

The halal certification process plays a vital role in ensuring compliance with sharia by regulating raw material sources, processing methods, and storage conditions to avoid haram contamination (Dashti et al., 2024). In Indonesia, the Halal Product Assurance Agency (BPJPH) collaborates with the Indonesian Ulema Council (MUI), which conducts audits and issues halal fatwas, ensuring products meet strict standards (Fahmi Ali Hudaefi, 2019). This certification not only assures Muslim consumers of a product's compliance but also enhances brand loyalty and competitiveness in both local and international markets (Bonne & Verbeke, 2008).

In addition to its religious implications, halal products are deeply intertwined with social and economic dynamics. Consuming halal is seen as both a religious obligation and a part of a responsible lifestyle, with many Muslims believing it contributes to physical and spiritual well-being (Suleman et al., 2021). Economically, the rising demand for halal goods has fueled growth in various sectors, including agriculture and trade, creating significant opportunities for businesses (Bux et al., 2022). Notably, increased halal awareness among Muslim consumers has strengthened SMEs in producing halal goods, contributing to economic development in countries with large Muslim populations (Utomo et al., 2020).

The Role of Digitalization in Halal Product Promotion

Digitalization has created vast opportunities for promoting halal products, especially for SMEs that previously faced challenges in accessing broader markets. By leveraging the internet and social media platforms such as Instagram, Facebook, and e-commerce sites, SMEs can market their halal products more effectively at a lower cost compared to traditional marketing methods. These platforms allow businesses to showcase their halal certifications, product quality, and appeal directly to Muslim consumers. Studies highlight that Muslim consumers increasingly rely on social media for product information, reviews, and purchase decisions, making it a key channel for halal product marketing (Supriani et al., 2024a).

In the digital age, marketing halal products is further enhanced by social media algorithms that enable targeted advertising and content personalization. Algorithms can tailor ads based on user preferences and browsing history, allowing SMEs to reach specific Muslim consumer segments with greater efficiency (Ahasanul Haque & Kabir, 2022). Additionally, e-commerce platforms like Tokopedia and Shopee in Indonesia provide SMEs with a cost-effective way to showcase their products to a wider audience, streamline transactions, and overcome geographic barriers in distribution (Chandra, 2023).

Despite these advantages, the success of SMEs in utilizing digital technology depends significantly on their ability to adopt and manage these tools effectively. Many SMEs face obstacles such as limited knowledge, insufficient human resources, or budget constraints, which hinder their ability to maximize digital opportunities. As a result, government

intervention in the form of training programs and financial support is critical to equip SMEs with the necessary digital skills to thrive in this competitive landscape (Carvalho et al., 2024).

SMEs and Their Challenges in Digital Marketing

As the backbone of the economy in many developing countries, small and medium enterprises (SMEs) play a crucial role in the halal industry. However, when it comes to digital marketing, SMEs often face numerous challenges that make it difficult for them to compete with larger corporations. A key challenge for SMEs is their limited budget for marketing. Unlike large companies with ample resources to launch massive digital campaigns, SMEs must allocate their funds wisely, often focusing on specific platforms or small-scale marketing activities (Kurniasari, 2023).

In addition to budget constraints, a lack of digital marketing skills is another significant challenge for SMEs. Many SMEs lack a deep understanding of effective digital marketing strategies, such as leveraging social media platforms or implementing search engine optimization (SEO) to enhance their online visibility. This lack of expertise often results in suboptimal promotion of halal products, making it difficult for SMEs to compete in an increasingly competitive market. In some countries, governments and non-governmental organizations (NGOs) have introduced training and education programs to improve digital literacy among SMEs. However, the impact of these programs has not been evenly distributed across regions, leaving many SMEs without adequate support (Beck et al., 2005).

Beyond financial and skill-related challenges, limited human resources also pose significant obstacles for SMEs in implementing digital marketing strategies. Many SMEs are run by business owners themselves or small teams who must manage various aspects of the business simultaneously, including marketing, production, and financial management. This multitasking often results in digital marketing being neglected or receiving insufficient attention, leading to suboptimal outcomes. Research indicates that SMEs with dedicated teams for digital marketing tend to achieve better marketing performance compared to those where the business owner handles marketing alone (Agostini, 2016).

Thus, while digitalization presents significant opportunities for SMEs to expand their markets, challenges such as budget limitations, lack of skills, and insufficient human resources remain major hurdles. These challenges highlight the importance of targeted interventions to build SME capacity in digital marketing, including subsidies, access to digital training, and the provision of user-friendly tools for small business owners (Bank Indonesia, 2022).

Research Methodology

This study uses a qualitative approach to analyze digital promotion strategies implemented by small and medium enterprises (SMEs) in marketing halal products. This approach was chosen because it allows researchers to deeply understand the experiences, views, and strategies used by SME actors in managing digital marketing. This study also explores the factors that influence SME business decision-making and how they respond to challenges in promoting halal products digitally. With a research design that focuses on the marketing process, interactions with consumers, and obstacles faced by SMEs in building brand awareness and loyalty through digital platforms, this study seeks to provide comprehensive insights (Creswell et al., 2014).

The case study approach is used to obtain an in-depth picture of SMEs that are successful and those that still face obstacles in digital marketing. Case studies allow the identification of certain patterns in the marketing strategies used and the factors that contribute to the success or failure of these strategies. Data were collected through in-depth interviews with SME owners and marketing managers, surveys of halal product consumers who are active on social media

or e-commerce platforms, and analysis of related documents. In-depth interviews aimed to explore the motivations, challenges, and strategies used by SMEs, while the survey was designed to measure the effectiveness of digital promotion strategies from a consumer perspective, including product information quality, shopping experience, and brand loyalty (Kvale & Brinkmann, 2015).

Data were analyzed using thematic analysis techniques to identify key themes from the interview and document results, which were then grouped based on relevance to the research objectives. Survey analysis was conducted using descriptive statistics to provide an overview of consumer responses to SME digital promotions, such as satisfaction levels, perceived quality, and brand loyalty. The results of this analysis are presented in tables and graphs to facilitate interpretation and allow for comparison between SMEs. A data triangulation approach was applied by comparing the results of interviews, surveys, and document analysis to increase the validity and reliability of the findings. With this approach, the study provides an in-depth understanding of effective digital promotion strategies for halal products, while identifying the challenges and opportunities faced by SMEs in the digital era (Braun & Clarke, 2006).

Results and Discussion

Analysis of Digital Promotion Strategy for SMEs Based on the research results, the most common digital promotion strategies used by SMEs in marketing halal products are through social media platforms, websites, and e-commerce. Social media, especially Instagram, Facebook, and TikTok, are the main channels used by SMEs to attract consumers' attention. Through social media, SMEs can share information related to products, promotions, and the halal values inherent in their products, as explained by Abdullah et al. (2023). For example, some SMEs upload content explaining the halal certification process or educating consumers about the benefits of halal products. Social media allows SMEs to interact directly with consumers, which is an effective way to build more personal relationships with audiences and strengthen brand loyalty (Galib et al., 2022).

In addition to social media, websites also play an important role as a more official and complete information center for SME products. Websites provide detailed information about products, including raw materials, manufacturing processes, and halal certifications. According (Ahasanul Haque & Kabir, 2022), some SMEs even provide blog articles related to halal lifestyles to attract visitors and increase their visibility in search engines through SEO (Search Engine Optimization) strategies. The use of websites provides additional trust to consumers because they are considered more credible than social media alone and are a good medium for educating consumers about halal in more depth.

E-commerce platforms such as Tokopedia, Shopee, and Lazada are also strategic tools in reaching consumers outside the geographic areas that are usually reached conventionally. Through e-commerce, SMEs can take advantage of consumer product rating features that help build brand reputation. According to Mazzarol (2015), e-commerce also allows SMEs to use paid advertising features to target consumers more specifically. The results of the study showed that SMEs that are active in e-commerce experienced a significant increase in sales because their products were more easily accessible to consumers in various regions. The integration of strategies across these three platforms shows that SMEs are taking advantage of a multi-channel approach to maximize reach and interaction with consumers.

Factors Influencing the Success of Halal Promotion

The success of promoting halal products through digital marketing is greatly influenced by several key factors, namely halal branding, interaction with consumers, and the use of influencers. First, halal branding is an important aspect because the halal label provides

additional appeal and builds trust for Muslim consumers. SMEs that are able to highlight halal certification in all their marketing materials are more likely to attract the attention of consumers who care about the halal aspect (Silalahi et al., 2021). Brands that consistently display halal identity on their packaging, logos, and digital content are considered more trustworthy by consumers. Good branding also helps increase competitiveness in a market that is starting to be crowded with similar products.

Second, interaction with consumers is an important factor in maintaining customer loyalty and satisfaction. Consumers who are directly involved in communication with SMEs, either through comments on social media or reviews on e-commerce, tend to feel more appreciated. Study (Cheng & Shiu, 2019) found that SMEs that actively respond to questions, complaints, or suggestions from consumers are able to build stronger and more positive relationships with their audiences. This interaction not only increases loyalty but can also be a valuable source of information for SMEs to understand consumer needs and make improvements to their products or services.

Third, the use of influencers in promotional strategies is becoming an increasingly popular trend among SMEs. Influencer marketing has proven effective in increasing exposure and expanding audience reach, especially among the younger generation who are more exposed to social media. Influencers who have an audience that is interested in the halal lifestyle can be an example for SMEs to introduce their products (Supriani et al., 2024). Research shows that collaborating with influencers who have high credibility and are relevant to the halal industry can improve brand image, strengthen product messages, and build consumer trust.

Challenges in Implementing Digital Strategy

Although digital strategies have proven effective, SMEs face a number of challenges that can hinder the optimization of their halal product promotion. One of the main challenges is limited technology. Not all SMEs have the knowledge or skills to manage the ever-evolving digital technology (Elsa et al., 2025). Technologies such as social media algorithms, SEO, and advertising optimization often require in-depth understanding in order to be utilized optimally. Most SMEs who participated in this study stated that they needed special training or guidance to manage digital technology efficiently.

In addition, limited promotional budgets are also a significant obstacle for SMEs. Unlike large companies that have a special budget for marketing, SMEs often have to allocate a limited budget that is not always enough to promote on various digital channels. The cost of paid advertising on social media or e-commerce is quite high for some SMEs, making it difficult for them to reach a large audience (Jahanshahi et al., 2013). As a result, many SMEs have to market organically, which takes longer to achieve the desired results.

Another challenge is the increasingly tight market competition, both in terms of local and imported products. The many halal products from within and outside the country that are marketed digitally give consumers more choices, so SMEs need to work extra hard to highlight the unique value of their products. This competition requires SMEs to continue to innovate and find new ways to attract consumers' attention, which can be quite difficult for SMEs with limited resources (O'Dwyer & Gilmore, 2019).

Overall, the research findings show that although SMEs have successfully utilized digitalization in promoting halal products, there is an urgent need for SMEs to receive further support, both in terms of technology training, budget assistance, and strong brand development strategies. These challenges need to be addressed through collaboration between the government, business actors, and the private sector to create an ecosystem that supports the growth of halal SMEs in the digital era.

Implications and Recommendations Implications for SMEs

The results of this study have important implications for SMEs in developing and optimizing halal product promotion strategies in the digital era. First, this study shows that SMEs can utilize social media, websites, and e-commerce platforms as primary tools to build brand image and expand market reach. Understanding the importance of consistent halal branding and managing interactions with consumers provides SMEs with a basic framework for building consumer trust and loyalty. By implementing these strategies, SMEs can strengthen their position in a competitive market, while meeting the increasing demand of Muslim consumers for quality halal products. These results also show that multi-channel promotions are more effective in reaching diverse audiences, both in terms of demographics and geography. This strategy allows SMEs to adjust content and communication approaches according to the characteristics of the platform used, so that the messages conveyed are more relevant and easily accepted by consumers.

Second, another implication for SMEs is the importance of investing in education and improving digital skills. The results of this study indicate that one of the main obstacles faced by SMEs in digital promotion is limited technological knowledge and skills. With sufficient knowledge of SEO, social media algorithms, and e-commerce optimization strategies, SMEs can more easily reach audiences at a more efficient cost. This training can help SMEs improve the quality of their content and marketing strategies, and enable them to manage their promotional budgets more effectively. This implication emphasizes that efforts to improve human resource capacity in the digital field are not only important for the effectiveness of promotions, but also become a long-term investment for the competitiveness of SMEs in this digital era.

Third, this study also provides an overview of the importance of a consumer-centric approach in building loyalty. Active interaction with consumers through social media, as well as quick handling of feedback or complaints, can increase consumer trust and build closer relationships. This implication provides an opportunity for SMEs to focus more on managing consumer relationships and making consumers an important part of their marketing strategy. With a consumer-centric approach, SMEs can gain direct insight into consumer needs and preferences, which can be used to continuously improve their products and services.

Practical Recommendations

Based on the research results and implications above, there are several practical recommendations that can be adopted by SMEs to optimize their halal product promotion in the digital realm. First, SMEs are advised to implement a multi-platform approach in their promotion. By utilizing social media, websites, and e-commerce in an integrated manner, SMEs can reach wider consumers and create a more complete experience for consumers. For example, SMEs can use social media to educate consumers and attract initial attention, while websites serve as official and more detailed sources of information about products, and e-commerce as a transaction medium that makes it easier for consumers to purchase products. Thus, SMEs can utilize the strengths of each platform for different but mutually supportive purposes.

Second, to overcome budget constraints, SMEs can leverage effective organic marketing. Although paid advertising budgets are often limited, SMEs can still achieve optimal results by using content that is interesting, creative, and relevant to their audience. Educational content about halal products, such as health benefits, product advantages, or stories behind the production process, can attract consumers' attention naturally. In addition, SMEs can optimize SEO on their websites to increase visibility in search engines, which will help attract more visitors organically without having to rely on paid advertising. This approach allows SMEs to achieve long-term results at a lower cost.

Third, SMEs are advised to consider collaborating with influencers who have an audience relevant to halal products. Influencer marketing is a strategy that has proven effective in expanding reach and increasing brand credibility among the younger generation who are more exposed to social media. SMEs can choose influencers who have values or lifestyles that match their products so that the message conveyed feels more authentic and convincing to consumers. This collaboration can be in the form of product reviews, unboxings, or product usage tutorials, which can provide consumers with a direct picture of the advantages and quality of SME halal products.

Fourth, it is important for SMEs to improve their digital skills by attending training or workshops on digital marketing. Training programs that focus on social media management, e-commerce optimization, and SEO strategies will greatly assist SMEs in maximizing their digital potential. SMEs can also take advantage of assistance from government programs or private initiatives that provide guidance in increasing digital capacity. By mastering digital skills, SMEs will be better able to face market competition and utilize technology to increase the efficiency and effectiveness of promotions.

The final recommendation is for SMEs to focus more on a consumer-centric approach in their promotional strategies. SMEs are advised to build active communication with consumers through comments, reviews, or direct messages on social media and e-commerce platforms. Prompt handling of questions and complaints will help build a good reputation and increase consumer satisfaction. In addition, SMEs can also conduct small surveys or polls on social media to understand consumer preferences and get direct feedback. By making consumers the main focus, SMEs can not only increase consumer loyalty but also get useful information for future product and service development.

Conclusion

This study concludes that digital promotion strategies play an important role for SMEs in marketing halal products in the digital era. The results of the study show that SMEs that utilize social media, websites, and e-commerce platforms in an integrated manner are able to achieve wider reach and create better relationships with consumers. Social media platforms such as Instagram and Facebook have proven effective in increasing brand awareness, providing education about halal products, and building active interactions with consumers. Websites, on the other hand, become official information centers that can increase consumer trust in the halal products offered, while e-commerce becomes a means to facilitate transactions and expand product access to a wider market.

Several factors that influence the success of halal promotion are consistent halal branding, active interaction with consumers, and collaboration with relevant influencers. Halal branding provides added value and increases the trust of Muslim consumers, while active interaction strengthens consumer loyalty. The use of influencers, especially among young consumers, provides additional exposure that helps improve brand image and appeal. Although this digital strategy shows positive results, SMEs still face challenges such as limited technology, budget, and tight market competition. Therefore, the ability of SMEs to manage digital technology and allocate marketing budgets wisely is very important for the sustainability of their halal product promotion.

Suggestions for Further Research

This study opens up opportunities for further research that can explore more deeply the specific aspects of halal product promotion in the digital era. One of the recommended topics is the analysis of the use of new platforms or technologies that have not been widely implemented by SMEs, such as artificial intelligence (AI) in content personalization or augmented reality (AR) for a more interactive shopping experience. In-depth research on these technologies can

help understand how the latest innovations can support SMEs in creating more effective marketing strategies that are tailored to consumer preferences.

In addition, further research can also focus on case studies in countries with rapidly growing halal markets to compare digital strategies across cultural and geographic contexts. This cross-country research can provide additional insights into how local factors influence the effectiveness of promotional strategies and open up the potential for broader strategy adaptation. Research can also further examine the long-term impact of influencer collaboration in increasing brand loyalty and value among Muslim consumers, which can ultimately help SMEs build a solid consumer base. With these recommendations, research in the field of halal product promotion through digital marketing can continue to develop along with technological advances and changes in consumer behavior

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Impact of Revenue Generated from Waste Management on Gross Domestic Product: A Maximization Approach using Goal Programming

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ABSTRACTS

Solid waste management is increasingly important as the world transitions from the Millennium Development Goals to the Sustainable Development Goals (SDGs), which emphasize environmental sustainability. Economic growth often leads to higher waste generation, highlighting the need to understand the relationship between waste management and economic performance. While GDP reflects economic health, solid waste levels indicate environmental conditions. Improved waste management strategies not only benefit the environment but can also boost national GDP.

This study uses secondary data from the National Bureau of Statistics and applies goal programming to optimize the contribution of solid waste management to GDP. By focusing on integrated waste treatment methods such as recycling, composting, incineration, and waste-to-energy processes, the study demonstrates that these methods can enhance economic outcomes. Results show that effective resource allocation in waste collection and treatment can contribute up to 1.4% to the national GDP. Expanding waste treatment approaches, including sorting, RDF production, and composting, increases profit, creates jobs, reduces landfill use, lowers health risks, and boosts revenue through the sale of recycled materials and energy recovery.

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Introduction

Solid waste management study is highly essential on the ground that the World has moved away from the popular millennium development goals which ended in 2015 and the World is focusing on sustainable development goals which are relatively new concepts and catching the attention of World environmental agencies in their bid for the World to a better place for the humanity. Economic analysis of solid waste disposal methods are based on cost of disposing solid wastes and composition of solid waste.

The economic analysis of solid waste management is based on four element which are economic, technical, social and environment. Economic has to do with capital and operational cost; potential and maintenance cost; reducing cost associated with conventional waste process and disposal and labour cost.

Technical include potential and maintenance cost; degree of adaptation at all levels and compatibility with existing system and technology which social element are potential resettlement of people; potential for local job creation and relation with producers. Environment has to do with noise and visual pollution, transportation and greenhouse gas emission (Ugwu and Ahaneku, 2015).

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The typical structure, scale and scope of city economic development are creating uninvited impacts on the safety of the natural environment. Waste disposal in Nigeria is dominated by indiscriminate dumping of refuse, inefficient collection and sorting, poor documentation of waste composition and generation rate by household and industries, and incompetent management by informal sector.

It has been estimated that a range of 521.95 – 759.20 kg of waste is generated per person per year in the developed countries while waste generated per person per year in developing countries is put at 109.50 – 525.60 kg (Ugwu and Ahaneku, 2015).

Okumura et al. (2014) analyzed the relationship between economic growth and waste treatment methods in Asian countries such as Japan, Korea, and China. They observed that higher GDP per capita is associated with increased waste incineration rates but reduced composting rates in Japan and China, while Korea demonstrated a positive correlation between GDP and composting. These findings highlight how economic development influences waste management strategies, which vary across regions based on social, economic, and environmental considerations.

Shah et al. (2023) assessed the effects of economic growth, industrialization, and foreign direct investment on municipal waste in OECD countries from 2000 to 2020. Their research showed that economic growth and industrialization significantly increase waste generation, while the impact of foreign direct investment is less pronounced. However, technological advancements, particularly in research and development, play a critical role in mitigating waste generation. Despite these advances, late-stage economic growth remains challenging for waste reduction in OECD countries.

A lot of research has been carried out on food waste, wastewater, and agricultural waste in developed countries, referring to the challenges, environmental effects, cost, collection, treatment methods, conversion, recycling, and reuse. The relationship between municipal waste and GDP has been extensively studied by academics and organizations such as the World Bank, OECD, and the European Environment Agency. According to the OECD, many countries show a positive relationship between municipal waste generation and GDP, underscoring the need for sustainable waste management policies that align with economic development.

However, in Nigeria, there is lack of adequate information on the maximization of revenue generated from waste of food, water, and agriculture on the economy (Gross Domestic Product). This work intends to use goal programming methodology to maximize the contribution solid waste to National Gross Domestic

Literature Review

Numerous studies have explored solid waste management from various perspectives, employing different scopes, methods, theories, and variables, which often resulted in diverse findings. While some studies reached similar conclusions, others presented contrasting outcomes. For instance, Ajani (2008) examined the factors influencing the selection of waste service providers and the fees paid by residents in Ibadan metropolis. The findings indicated that the likelihood of using public waste collection services was positively associated with the age, location, and occupation of the recipients. Conversely, factors such as years of education, service fees, household size, and total monthly income were negatively correlated with the probability of using public waste collection services.

Adebo and Ajewole (2012) analyzed the factors influencing willingness-to-pay for waste disposal in Ekiti State, Nigeria. Their findings indicated that gender, primary occupation, marital status, educational level, and average monthly income significantly affected

willingness-to-pay. Conversely, family size, household headship, and proximity to dump sites were negatively associated with willingness-to-pay.

Ibiyemi (2008) analyzed the economics of solid waste management in Lagos State, revealing that less than 20% of the solid waste generated in the state was recovered, with no existing market for component separation. Similarly, Awosusi (2010) evaluated the environmental challenges and waste management practices in Ado-Ekiti, Nigeria. The study highlighted the significant contributions of waste management personnel to waste management in the area but noted that they face challenges. Addressing these challenges with adequate support could greatly enhance the effectiveness of the waste management system.

Aliu et al. (2014) assessed the performance of public-private partnerships (PPP) in household solid waste collection in Lagos, Nigeria. Regression analysis revealed that PPP performance is significantly influenced by factors such as economic status, affordability, flexibility, consistency, cleanliness, coverage, accessibility, number and maintenance of waste collection vehicles, trip rates, collection frequency, and the quality and number of personnel. The study found that Lagos residents have a strong positive perception of PPP as a waste collection policy framework.

Tan et al. (2015) evaluated the energy, economic, and environmental (3E) impacts of waste-to-energy (WTE) approaches for municipal solid waste management. The study compared various WTE scenarios and focused on waste incineration and anaerobic digestion (AD) as potential options in Malaysia. The 3E analysis identified incineration as the superior technology when both electricity and heat production were considered, while AD was more favorable when electricity production alone was prioritized.

Gillani et al. (2015) examined the economic burden of diseases linked to inappropriate waste disposal at the Hazar Khwani dumpsite in Peshawar, Pakistan. Results indicated an inverse and significant relationship between distance from the dumpsite and workdays lost or mitigation costs. The annual monetary benefit of adopting modern landfill management techniques for residents living within 4 km of the dumpsite ranged from 186,612,897.66 PKR to 192,559,787.24 PKR.

Ugwu and Ahaneku (2015) analyzed solid waste disposal in Nigeria to identify cost-effective methods. The study concluded that Mechanical Biological Treatment (MBT) is a favorable option, given the predominantly biodegradable composition of waste in Nigeria.

Yusuf and Adesola (2015) investigated the benefit incidence of government expenditure on solid waste management in Olorunda Local Government Area, Osun State, Nigeria. The study revealed that the average household expenditure on government-provided waste disposal services was ₦252.98, significantly higher than the government subsidy of ₦14.00 per unit. Approximately 63% of the total government expenditure benefited the poor, with a greater proportion favoring the moderately poor.

Miyata et al. (2016) conducted an economic analysis of municipal solid waste management in Toyohashi City, Japan, using evidence from the Environmental Kuznets Curve (EKC). The study demonstrated an inverse U-shaped EKC, indicating that the relationship between per capita economic levels, municipal waste management expenditures, and solid waste generation is influenced by national and local initiatives, economic development, and quality of life improvements. The findings suggest that Japan's national policies and legal frameworks significantly impact local governance, as evidenced by Toyohashi City's ability to enhance citizens' quality of life by addressing environmental pollution through higher income levels and advanced technologies. The EKC also highlighted the importance of adopting a sound-material-based society in waste management.

Igwe and Mgbasonwu (2017) analyzed household waste generation, disposal, and management in Umuahia metropolis, Abia State, Nigeria. The study found that income and educational level were positively significant at the 1% level, while household size had a negative significance at the same level. Additionally, the findings suggested that unit pricing for municipal waste charges would be a more effective alternative to the current flat-rate system.

Eleje et al. (2017) evaluated the financial and economic relevance of solid waste management in Nigeria. The study proposed two major hypotheses, both of which were supported by the findings. A significant proportion of respondents strongly agreed that solid waste management positively impacts internally generated revenue (IGR) and youth employment. The computed Z-values fell within the critical range of -1.96 to 1.96, validating the alternative hypotheses.

Economic growth does not necessarily hinder environmental protection; in fact, it can contribute positively to solving environmental challenges. By fostering economic development, resources become available for investments in cleaner technologies, institutional improvements, and enhanced environmental education and awareness. Economic growth also promotes innovation, facilitates the spread of sustainable technologies, and increases society's capacity to adapt to environmental issues.

Grossman and Krueger (1995) explored the link between economic growth and environmental impact, focusing on waste. Their study revealed that during early stages of economic growth, municipal waste generation rises due to increased consumption of goods and services. However, as economies advance, technological progress and innovation enable more efficient consumption and reduced waste generation. They conclude that economic growth can align with environmental preservation if effective waste management policies are implemented. Incorporating environmental protection costs into national GDP calculations can provide a more accurate representation of economic progress, reflecting the investments needed for sustainable growth.

Kinnaman (2006) examined the relationship between GDP and municipal waste generation, finding an elasticity coefficient between 0.8 and 0.9. This means that for every 1% increase in GDP, municipal waste generation grows by 0.8–0.9%. As a result, household waste generation rises in tandem with economic growth.

Asif Razzaq et al. (2021) analyzed data from 1990 to 2017 in the USA to investigate the long-term relationship between GDP and municipal solid waste generation. Their findings highlight a unidirectional causal relationship between recycling municipal waste and economic growth, carbon emissions, and energy efficiency. This indicates that policies promoting waste recycling can significantly influence economic growth and environmental outcomes.

Inglezakis et al. (2021) studied the economic and waste management dynamics in Romania, Bulgaria, Slovenia, and Greece from 2000 to 2013, emphasizing the EU's "decoupling principle," which seeks to separate economic growth from resource use. Using indicators like population growth, GDP, and municipal waste, they developed the Municipal Waste Indicator (MWI) to facilitate comparisons between countries. Their findings suggest that decoupling occurs when waste generation grows at a slower pace than the economy.

Scholars agree on a positive correlation between GDP and household waste generation, though its magnitude and specifics vary by methodology and context. Additionally, economic growth influences waste treatment and management choices, emphasizing the need for tailored strategies to balance economic and environmental goals.

Methodology

Research Design

This research design focuses on identifying the main features of Multi-objective Optimization Model implemented in SWM problems world-wide. As most relevant models in SWM have multiple objectives and therefore require the use of Multi objective Optimization Models to learn the best practices and identify the possible gaps concerning the Federal Capital City situation, such as the optimization criteria that drive the problem solution (parameters). Such features include the different limitations that need to be considered in each type of problem (constraints), the algorithms used to solve the optimization models (methods/techniques) and the results obtained. There has been extensive research into the application of goal programming to solid waste management system difficulties. Several authors have proposed linear and non-linear models to handle waste management concerns in the past. Goal programming is an optimization technique for solving problems having many, frequently competing objectives. Instead of attempting to discover a single solution that optimizes all objectives at the same time, goal programming aims to strike a balance among several objectives while taking their relative importance and limits into account (Barbosa *et al.*, 2019). The technique separates objectives into priority levels, with each level representing a unique set of goals that must be met to differing degrees. Goal programming enables decision-makers to make informed decisions, even when certain objectives cannot be completely realized owing to resource restrictions or other factors (Ryńca and Ziaean, 2021).

As a result, there is an urgent need for an innovative and integrated approach that optimizes resource allocation to satisfy the numerous objectives associated with solid waste management. This research aims to address managerial decision making, goal conflict, resource allocation, sustainability, implementation, promoting recycling, waste to wealth, job creation, technology and infrastructural challenges posed by solid waste.

The research design is directed towards the development and testing of a multi-objective planning model based on the goal programming approach for proper solid waste management in the Federal Capital City Abuja. The mixed integer linear programming mathematical model was formulated to determine the establishment of collection, transfer station with sorting line, material recovery center, recycling, composting, combusting, and hazardous centers at a minimum cost. Due to the realization that measuring transportation costs per trip is more relevant to most cities of developing countries, the current situation of Abuja metropolitan, where the technology to measure waste as it is carried away from the waste sources is not available, we may want to measure transportation costs in terms of costs per trip of a truck from waste collection center, j to any of the centers or from one center to another. The planning horizon is a day, i.e., decisions are to be taken on a day-to-day basis.

Assumptions of the Proposed Model

- i. All wastes from the sources are to be moved to the collection center at the expense of the generators.
- ii. All generated wastes are assumed to be collected and transported every day.
- iii. Sorting and separation of significant types of waste are assumed to start from the transfer stations with sorting line center TSs.
- iv. All categories of wastes are assumed to be correctly sorted at the transfer station with sorting line TSs and sent to material recovery facility center s.
- v. All categories of wastes are assumed to be sent to the various treatment centers from the material recovery facility.

Sets and Indices of the Model

$l = 1, 2, \dots, L$: location of final disposal center (landfill).

$i = 1, 2, \dots, I$: location of waste sources.

$j = 1, 2, \dots, J$: location of collection points.

$tss = 1, 2, \dots, TS$: location of transfer station with sorting line.

$mrf = 1, 2, \dots, MRF$: location of material recovery facility

$k = 1, 2, \dots, K$: location of combusting center (incinerators).

$r = 1, 2, \dots, R$: location of recycling/reuse centers.

$c = 1, 2, \dots, C$: location of composting center.

$h = 1, 2, \dots, H$: location of hazardous center.

$q = 1, 2, \dots, Q$: location of other factories/ markets.

$s = 1, 2, \dots, S$: capacity of a center.

$g = 1, 2, \dots, G$: waste type

Decision Variables

$x_{gjtss}, x_{gjmrf}, x_{gjr}, x_{gjc}, x_{gjk}, x_{gjh}$, and x_{gjl} = unit amount of various types of waste in tons per day from collection center j to transfer station with sorting line, to material recovery facility (MF), and to the various category of waste center.

$X_j, X_{tss}, X_{mrf}, X_r, X_c, X_h, X_k, X_l$, = total amount of waste in tons transported per day to collection j , transfer with sorting, material recovery facility, and all the centers respectively.

Data/Parameters

The sum of daily generated waste from different collection centers within the metropolitan is given as:

$$w_1 + w_2 + \dots + w_N = W$$

W_j = all generated wastes in tons per unit per day at collection j .

$TC_{mrf}, TC_{tss}, TC_r, TC_c, TC_k, TC_h, TC_l$, = cost (in Naira) per day of transporting significant categories of waste from material recovery facility to various centers respectively.

$S_{tss}, S_{mrf}, S_r, S_c, S_h, S_k, S_l$, = maximum available size/capacity of the various centers.

FC_r, FC_c, FC_k, FC_h , = fixed cost (in Naira) of establishing and maintaining the various centers.

MC_j, MC_l , = cost of managing collection center j and final disposal center l , respectively.

Fr = fraction (in kilogram) of recoverable waste of various categories at material recovery facility (mrf).

P_c , = percentage of recoverable waste materials at various facilities/ centers.

$HC_r, HC_c, HC_h, HC_k, HC_l$ = waste handling cost to manage the unit amount of various waste categories at material recovery facility (mf).

Methods of Data Collection

The data for this study is collected from National Bureau of Statistics (NBS) and Abuja Environmental Protection Board (AEPB). In addition, data were also collected from interviews, to get the cost of transporting and managing the waste, scavengers, and vendors of solid waste to get the prices of recoverable and reusable wastes.

According to AEPB Abuja metropolitan generates more than 1,200 tons of solid waste per day. Out of this figure (1,200 tonnes per day), average of 750-800 tons per day can be collected by AEPB, leaving 500-700 uncollected every day due to diversion to open dumping and recycling processes. As a result, a heaping amount of waste is seen almost everywhere in metropolitan areas.

Recovery processes in Abuja (as stated above) mainly include; plastic waste recycling centers, metallic waste recycling centers, aluminum waste recycling centers, and decomposed substances as fertilizer. In most cases, generation/collection centers serve as processing centers where waste treatment/separation and indiscriminate open burning occur. Also, recyclable waste, whether hazardous or non-hazardous, are mostly locally separated by scavengers (Bola boys) and then taken to vendors then to recycling/reuse centers within and outside Abuja. Thus, most of the waste residue produced after selecting the recyclable/reusable wastes is burnt, buried or transferred to final disposal sites (dumpsites) by trucks and individually if the collection centers are accessible.

Technique for Data Analysis

The technique used for data analysis in this research is a formulated mixed-integer linear programming mathematical model. It optimizes the objective of minimizing the total cost of SWM, which includes the cost of transporting different types of waste between other locations plus the fixed cost of establishing and maintaining/operating some facilities.

In this research, an Integrated Solid Waste Management System (ISMS) configuration is proposed for the deployment in Nigeria where it depends on the adoption of commonly used solid waste management technologies worldwide. The model is under several reasonable constraints. In general, the constraints include, flow balance (mass balance) constraints, capacity constraints, facility Establishment constraint, goal constraints, non-negative variable constraints.

Flow Balance (Mass Balance) Constraints

The incoming number of wastes at any facility in the SWM system must be equal to the outgoing number of wastes at that facility after processing.

The sum of daily generated waste ($w_1 + w_2 + \dots + w_N$) from N different collection centers within the metropolitan must be equal to the total daily generated waste (W_j)

$$w_1 + w_2 + \dots + w_N = \sum_{j=1}^N W_r \tag{1}$$

The unit amount of recyclable waste (x_{gmr}) that will be moved from material recovery facility to recycling/reuse center r constitutes the fractions of recoverable plastic, recoverable aluminum, recoverable metal, and recoverable other wastes found in the total daily generated waste

$$W_j = \sum_{m=M} \sum_{r=R} x_{gmr} + \sum_{m=M} F_p W_j + \sum_{m=M} F_a W_j + \sum_{m=M} F_m W_j + \sum_{m=M} F_o W_j \tag{2}$$

The unit amount of compostable waste (x_{gmc}) found in the total daily generated waste (W_j) that will be moved from material recovery center (mrf) to composting center c is given as:

$$\sum_{m=M} \sum_{c=C} x_{gmc} = \sum_{m=M} F_c W_j \tag{3}$$

The unit amount of combustible waste (x_{gmk}) found in the total daily generated waste (W_j) that will be moved from material recovery facility (mrf) to combusting center k is given as:

$$\sum_{m=M} \sum_{k=K} x_{gmk} = \sum_{m=M} F_k W_j \tag{4}$$

The unit amount of hazardous waste (x_{gmh}) found in the total daily generated waste (W_j) that will be moved from material recovery facility (mrf) to hazardous center h is given as:

$$\sum_{m=M} \sum_{h=H} x_{gmh} = \sum_{m=M} F_h W_j \tag{5}$$

The unit amount of incombustible waste residue (x_{gmd}) found in the total daily generated waste (Wj), that will be moved material recovery facility (mrf) to final disposal center l is given as:

$$\sum_{m=M} \sum_{l=L} x_{gml} = \sum_{k=K} F_l W_j \tag{6}$$

The sum of recyclable waste (x_{gmr}) moved from material recovery facility (mrf) to recycling/reuse center r and recyclable hazardous waste (x_{ghr}) moved from hazardous center h to recycling/reuse center r must be equal to the total unit amount of recyclable waste (X_r) transported to recycling/reuse center r .

$$\sum_{m=M} \sum_{r=R} x_{gmr} + \sum_{h=H} \sum_{r=R} x_{ghr} = \sum_{k=K} X_r \tag{7}$$

The sum of all fractions of combustible waste residues from material recovery facility (x_{gmk}), from composting center c (x_{gck}), from recycling/reuse center r (x_{grk}), and from hazardous center h (x_{ghk}), Moved to combusting center k must be equal to the total unit amount of waste (X_k) transported to combusting center k

$$\sum_{m=M} \sum_{k=K} x_{gmk} + \sum_{c=C} \sum_{k=K} x_{gck} + \sum_{r=R} \sum_{k=K} x_{grk} + \sum_{h=H} \sum_{k=K} x_{ghk} = \sum_{k=K} X_k, \tag{8}$$

The sum of all fractions of incombustible waste residues from material recovery facility (x_{gmd}), from recycling/reuse center r (x_{grd}), from composting center c (x_{gcd}), from combusting center r (x_{gkd}), and from hazardous center h (x_{ghd}) moved to final disposal center l must be equal to the total unit amount of waste (X_l) transported to final disposal center

$$\begin{aligned} & \sum_{m=M} \sum_{k=K} x_{gmd} + \sum_{c=C} \sum_{k=K} x_{gcd} + \sum_{r=R} \sum_{k=K} x_{grd} + \sum_{h=H} \sum_{k=K} x_{ghd} + \sum_{m=M} \sum_{k=K} x_{gld} \\ & = \sum_{l=L} X_l, \end{aligned} \tag{9}$$

The sum of all fractions of compostable waste (x_{gmc}) moved from material recovery facility (mrf) to composting center c must be equal to the total unit amount of waste (X_c) moved from material recovery facility (mrf) to composting center c

$$\begin{aligned} & \sum_{m=M} \sum_{c=C} x_{gmc} \\ & = \sum_{l=L} X_c, \end{aligned} \tag{10}$$

The sum of all fractions of hazardous waste (x_{gmh}) moved from material recovery facility (mrf) to hazardous center h must be equal to the total unit amount of hazardous waste (X_h) transported to hazardous center h .

$$\sum_{m=M} \sum_{h=H} x_{gmh} = \sum_{h=H} X_h \tag{11}$$

Justification of the model

Application of goal programming to solid waste management system is justifiable as it address a critical research gap in the existing literature. It help the researcher to discover the problem of solid waste and create awareness about the danger associated with improper solid waste management. It is also relevant to the municipal administration and municipal environmental health department as to how to properly manage solid waste .The research assist policy makers to draw concrete plans that will tackle the problems of solid waste management to utilize the limited resources efficiently, incorporates waste recovery process efficient, economic, environmental waste disposal system for the citizens and stimulate further research. Hence reduces cost and generates revenue when implemented.

Data Analysis

Linear Programming to Maximize the Contribution of Solid Waste to National Gross Domestic Product (NGDP).

Table 4.1 Contribution of Solid Waste to National Gross Domestic Product

Sector	Decision Variable (Xi)	Contribution to NGDP (%)	Average Collection Capacity (tons)
Waste Collection	x1	0.36%	32,000,000
Recycling	x2	0.34%	3,840,000

Table 4.11 depicts the contribution of solid waste to National Gross Domestic Product. The waste collection (X_1) has 0.36% contribution to the National Gross Domestic Product (NGDP) with average collection capacity of 32,000,000. The recycling (X_2) has 0.34% contribution to National Gross Domestic Product (NGDP) with average collection capacity of 3,840,000.

Minimum Waste Collection Capacity Requirement for Waste Collection (W_1) = 64,000,000 tons

Minimum Waste Collection Capacity Requirement for Recycling (W_2) = 7,680,000 tons

Total Budget = #500,000,000

Objective Function

The goal is to **maximize the total NGDP contribution:**

Maximize $Z = 0.36x_1 + 0.34x_2$

Constraints

1. **Waste Collection Capacity Constraint:**

Ensure each sector meets a minimum waste processing capacity:

For Waste Collection (x_1):

$$32,000,000x_1 \geq W_1$$

For Recycling (x_2):

$$3,840,000x_2 \geq W_2$$

Total Budget Constraint:

- Let's assume the total budget (hypothetical value) is set to ensure the cost does not exceed the available budget.

$$30,000,000x_1 + 35,000,000x_2 \leq Total\ Budget$$

Step 1: Set Up the Constraints with Assumed Values

1. **Waste Collection Capacity Constraints:**

- For Waste Collection (x_1):

$$32,000,000x_1 \geq 64,000,000$$

Solving for x_1 :

$$x_1 \geq \frac{64,000,000}{32,000,000} = 2$$

For Recycling (x_2):

$$3,840,000x_2 \geq 7,680,000$$

Solving for x_2 :

$$x_2 \geq \frac{7,680,000}{3,840,000} = 2$$

So, $x_1 \geq 2$, $x_2 \geq 2$ to meet the capacity constraints.

2. Budget Constraint:

The total cost of implementing x_1 and x_2 should not exceed #500,000,000.

$$30,000,000x_1 + 35,000,000x_2 \leq 500,000,000$$

Let's check the cost when both $x_1=2$ and $x_2=2$:

$$\text{Total Cost} = 30,000,000 \times 2 + 35,000,000 \times 2 = 60,000,000 + 70,000,000 = \text{\#}130,000,000$$

This value (130,000,000) is within the budget constraint of #500,000,000, so both values satisfy the budget.

Step 2: Evaluate the Objective Function with $x_1=2$ and $x_2=2$

Now, plug $x_1=2$ and $x_2=2$ into the objective function to maximize the NGDP contribution:

$$\begin{aligned} \text{Total NGDP Contribution } & 0.36x_1 + 0.34x_2 \\ & 0.36 \times 2 + 0.34 \times 2 \\ & 0.72 + 0.68 = 1.4\% \end{aligned}$$

Therefore, the final result shows that the optimal solution to **maximize the contribution of solid waste management to the NGDP**, while satisfying all constraints, is:

$$x_1 = 2, \quad x_2 = 2$$

with a total **NGDP** contribution of **1.4%**.

Linear Programming for minimizing the Land use

Table 4.12 Land Data for the LP

Sector	Decision Variable (xi)	Cost per Hectare (ci)	Land Use per Hectare (li)	Capacity Requirements:	Capacity per Hectare (capi)
Waste Collection	x_1	#30,000,000	100 m ²	150,000 tons	79,725.20 tons
Recycling	x_2	#35,000,000	200 m ²	1,000,000 tons	513,378.65 tons

Table 4.12 represent the land data used for the minimization of the Linear Programming. The waste collection (X_1) has #30,000,000 cost per hectares, 100 m² land use per Hectares, capacity required is 150,000 tons with capacity per Hectare (($capi_1$) of 79,725.20 tons. The recycling (X_2) has #35,000,000 cost per hectares, 200 m² land use per Hectares, capacity required is 1,000,000 tons with capacity per Hectare (($capi_1$) of 513,378.65 tons.

Constraints

1. Capacity Requirements:

Waste Collection: $R_1 = 150,000$ tons

Recycling: $R_2 = 1,000,000$ tons

Total available land: $L_{max} = 1,000,000$ m²

Total Budget:

Budget: #500,000,000

Objective Function

Minimize the total cost of land:

$$\text{Min } Z = 30,000,000x_1 + 35,000,000x_2$$

Step 1: Satisfy the Capacity Requirements

Each hectare provides a specific capacity, so let's start by calculating the minimum number of hectares required for each sector to meet the capacity:

For Waste Collection (x_1)

The capacity requirement for Waste Collection is:

$$79,725.20x_1 \geq 150,000x_2$$

Solving for x_1 :

$$x_1 \geq \frac{150,000}{79,725.20} \approx 1.88$$

Since x_1 must be an integer, rounded up to $x_1 = 2$.

For Recycling x_2

The capacity requirement for Recycling is:

$$513,378.65x_2 \geq 1,000,000$$

Solving for x_2 :

$$x_2 \geq \frac{513,378.65}{1,000,000} \approx 1.95$$

Rounding up, $x_2 = 2$

So, the minimum values that meet the capacity requirements are:

$$x_1 = 2, \quad x_2 = 2$$

Step 2: Check the Land Use Constraint

With $x_1 = 2$ and $x_2 = 2$, let's see if the land use is within the maximum area allowed.

$$100x_1 + 200x_2 = 100 \times 2 + 200 \times 2 = 200 + 400 = 600m^2$$

This is within the $L_{max} = 1,000,000m^2$

Limit, so the land use constraint is satisfied.

Step 3: Check the Budget Constraint

Now, calculate the total cost for $x_1 = 2$, $x_2 = 2$

$$\begin{aligned} 30,000,000x_1 + 35,000,000x_2 &= 30,000,000 \times 2 + 35,000,000 \times 2 \\ &= 60,000,000 + 70,000,000 = 130,000,000 \end{aligned}$$

This is well within the total budget of #500,000,000, so the budget constraint is also satisfied.

Step 4: Evaluate the Objective Function

The total cost with $x_1=2$ and $x_2 =2$ is

$$\text{Total Cost} = 30,000,000 \cdot 2 + 35,000,000 \cdot 2 = 130,000,000$$

The optimal solution to minimize the total land cost, while meeting all constraints, is:

$$x_1 = 2, \quad x_2 = 2$$

with a total cost of #130,000,000.

Conclusion

After solving the optimization model which resulted in a total National Gross Domestic Product (NGDP) contribution of 1.4%. This indicates that the solid waste management sector can significantly contribute to the NGDP by effectively allocating resources to both waste collection and recycling within the specified constraints. The results align with previous studies that demonstrated the potential of waste management systems to contribute to national economies when optimized efficiently, as highlighted by Zhang et al. (2018).

An optimal solution is obtained based on economically feasible, environmentally sound option, ensure operation efficiency and serve as a decision support tools. Increasing the type and treatment of waste leads to an increased net profit, therefore incorporating sorting, recycling, compost, refuse derived fuel (RDF) production leads to more profit, job creation, high reduction of waste to the landfill, reducing health hazards and increasing revenue generated from the sales of different recycled product, compost and incineration

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Customers' Flow Assessment of Some Banks using Queuing Model Technique

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ABSTRACTS

Queuing theory is the mathematical study of waiting lines of customers in a service system such as fuel stations, supermarket check-out counters, post offices, cafeteria, and banking halls. In queuing theory, a model is constructed so that important queuing characteristics of the service systems can be obtained as a measure of the service performance. The obvious cost implications of customers waiting range from idle time spent when queue builds up, which results in man-hour loss, to loss of goodwill, which may occur when customers are dissatisfied with a system. However, in a bid to increase service rate, extra hands are required which implies cost to management. The onus is on the management to strike a balance between the provision of a satisfactory and reasonable quick service and minimizing the cost of such service. Descriptive research method was employed in carrying out the study at Access Bank Plc., through observation, interview and questionnaire administration. The variables measured include arrival rate (λ) and service rate (μ), analyzed for simultaneous efficiency in customer satisfaction and cost minimization through the use of a multichannel queuing model, which were compared for a number of queue performances such as; the average number of customers in the queue and in the system, average time each customer spends in the queue and in the system and the probability of the system being idle. It was discovered that, using a four (4)-server system was better than a 2-server or 3-server systems in terms of the performance criteria used and the study inter-alia recommended that, the management should adopt a four (4)-server model to reduce total expected costs and increase customer satisfaction.

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Introduction

Queuing theory is the mathematical study of waiting lines of customers in a service system such as fuel stations, supermarket check-out counters, post offices, cafeteria, and banking halls. In queuing theory, a model is constructed so that important queuing characteristics of the service systems can be obtained as a measure of the service performance of the systems (Nah & Siau, 2020). Examples of such characteristics are queue lengths (number of customers waiting to be served), the waiting times involved etc. Obtaining a good model for a queuing system requires an understanding of key components of the queuing system from which the system characteristics are derived. The basic features of a queuing system are:

- i. **Input:** It describes the way in which the customers arrive and join the system. Generally, customers arrive in a random fashion which is not worth making the prediction. Thus, the arrival pattern can be described in terms of probabilities, and consequently the probability Distribution for inter-arrival times (the time between two successive arrivals) must be defined.

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- ii. **Service Mechanism or Service Pattern:** This means the arrangement of service facility to served customer on arrivals and there will be no queue. But on the other hand, if the number of servers is finite then customers are served according to a specific order with service time a constant.
- iii. **Queue Discipline:** It is the rule according to which the customers are selected for service when a queue has been formed.

The most common disciplines are:

- First come first served (FCFS)
- First in first out (FIFO)
- Last in first out (LIFO)
- Selection for service in random order (SIRO)

There are various other disciplines according to which a customer is served in preference over the other. They are pre-emptive and non-pre-emptive systems. In pre-emptive system the patient of high priority is serviced before the low priority customer (patients). In non-pre-emptive system, patients of low priority are considered before that of high priority.

iv. Customer Behavior

The customers generally behaved in the following ways namely.

- a. Reneging: A customer at a point of arriving to the hospital and sees that the queue is too long, and he has no time to wait or has no sufficient waiting space, then leave.
- b. Balking: It occurs when a waiting customer leaves the queue due to impatience.
- c. Jockeying: Customers that jockey from one waiting line to another. It is most common in the hospitals, bank, supermarket etc.
- d. Priorities: In certain applications, some customers are served before others regardless of their arrival. These customers have priority over others.

Delays are as a result of disparity between demand for a service and the capacity available to meet that demand. Usually, this miss-match is temporary and due to natural variability in the timing of demands and in the duration of time needed to provide service.

Statement of the Problem

Queuing theory over the years has been the only panacea for customer satisfaction in the banks but most banks fail to properly implement this application effectively and efficiently (Ahmed et al., 2022).

Waiting for services is part of our daily life. We wait to eat at restaurants, we “queue up” at the check-out counters in grocery stores and we “line up” for service in post offices, banks and petrol filling stations. The waiting phenomenon is not an experience limited to human beings only; jobs wait to be processed on a machine and cars stop at traffic lights. Unfortunately, we cannot eliminate waiting without incurring inordinate expenses. In fact, all we can hope to achieve is to reduce the adverse impact of waiting to acceptable levels. In a traditional non-queuing environment, customers can be left confused as to what line to stand in, what counter to go to when called and distracted by noisy crowded environment. In situations where facilities are limited and cannot satisfy the demand made upon them, bottlenecks occur which manifest as queue but customers are not interested in waiting in queues. When customers wait in queue, there is the danger that waiting time will become excessive leading to the loss of some customers to competitors (Conference *Proceedings*, 2022).

But allowing them to serve themselves so easily is a key factor in both keeping and attracting customers (Dwivedi et al., 2021). The days of a customer adopting one product or company for life are long gone. With easy access and global competitiveness, customers are often swayed by advertising and a chance at a better deal. Quality levels and features between competing

brands and organizations are often comparable. The thing that separates competitors is their level of service. It is not unusual for customers to switch back and forth between products or organizations simply because of pricing, a bad first impression or lack of quality service.

The aim of this study, is to determine the average waiting time of customers in the banking sector by using queuing model data to estimate the average waiting time for customers' satisfaction. The objective of this study is to examine how queuing model as a technique can be used by banks in offering satisfactory service to customers. Developing a queuing model specific to the banking sector that accurately represents the flow of customers in banking operations. analyzing the efficiency and effectiveness of the queuing model in predicting and managing customers' flow in some banks and evaluate the impact of implementing the queuing model on customer satisfaction, waiting times, and overall service performance in the banking sector.

Related Works

Queuing Theory is a branch of operations research that deals with the study of waiting lines, or queues. In the banking sector, queuing models are essential tools for managing customer flow, reducing wait times, and optimizing the allocation of service resources such as tellers, ATMs, digital service points (Saini, B., Singh, D., & Sharma, K. C. 2024) The primary goal is to improve customer satisfaction and operational efficiency by understanding and managing the dynamics of customer arrivals and service processes. This involves managing resources effectively to minimize both service time and customer waiting time.

A queuing system can simply be described as customers arriving for service, waiting for service if it is not immediate and if having waited for service, leaving the system after being served. The term "Customers" is used in a general sense and does not imply necessarily a human customer. For example, a customer could be a ball bearing waiting to be polished, an airplane waiting in line to take off, a computer program waiting to be run, or a telephone call waiting to be answered. Queuing theory is the formal study of waiting line and is an entire discipline in operation management. Tang, J., Jiang, Y., Dai, *et al* (2022), Queuing theory utilizes mathematical models and performance measures to assess and hopefully improve the flow of customers through the waiting line). Eri I., Mihaela M. (2020), Queuing theory is also a set of tools and techniques for analyzing such problems, concerned with providing service to customers so as to have balance of the cost of waiting and cost of servicing customers in a line. Generally, a queuing or waiting-line problem arises whenever the demand for customer service cannot perfectly be matched by a set of well-defined service facilities that is, there is more demand for service than there is facility available for service. There may be many reasons such as shortage of available services, economically infeasible for a business to provide the level of service necessary to prevent waiting or limitation to the amount of service that can be provided.

Generally, these limitations can be removed with the expenditure of capital. To know how service should be made available, one need to know answers to such questions as "How long will a customer wait?" and "How many people will form the line?" Queuing theory attempts to answer these questions through detailed mathematical analysis and in many cases, it succeeds (Gross and Harris, 2021).

Etaga, *et al* (2019) A Queuing Model for Customers' Flow in Banking Sector in Rural and Urban Centres. Queuing system or waiting line theory is primarily concerned with processes characterized by random arrivals (i.e., arrival at random time interval); the servicing of the customer is also a random process. there are costs associated with waiting in line, and there are costs of adding more channels (i.e. adding more service facilities), it is possible to minimize the sum of the costs of waiting and the costs of providing service facilities. The computations will lead to such measures as the expected percentage utilization of the service facilities. These measures can then be used in the cost computation to determine the number and capacity of the service facilities that are desirable

Methodology

Research Design

The research design adopted for this study was the survey research design. Survey research design enables the researcher to observe what happens to the sample subjects. The population of study comprise the service rate recorded for the five (5) days of the study from the three (3) servers used by Access Bank which is the bank of the study. Primary method of data gathering was observational techniques. The primary instrument used for the collection of data for this study is the questionnaire. The questionnaire was designed in open and closed ended patterns and administered directly on the respondents.

Sample Technique

Sample is the fraction of any given population. Sampling is the technique or a method of selection of samples. In this research, the research point is selected using convenience sampling technique. In the realization of these objectives, primary data in respect of customer arrival rate and cashier/tellers' service rate was used and was obtain through observations while customer attitude survey was carried out through a total of One Hundred and Fifty-Nine (159) copies of questionnaire was administered on one Hundred and Fifty-Nine (159) stochastically selected customers for this purpose.

Method of Data Analysis

The variables measured and some characteristics of the model are calculated thus: For multiple servers, s ,

$$\text{Mean Arrival Rate } (\lambda) = \frac{\text{Total Arrival Time}}{\text{Number of customers}} \quad 1$$

$$\text{Mean Service Rate } (\mu) = \frac{\text{Total Service Time}}{\text{Number of customers}} \quad 2$$

$$\text{Mean Waitng Time} = \frac{\text{Total Waiting Time}}{\text{Number of customers}} \quad 3$$

$$\text{Traffic intensity } \rho = \frac{\lambda}{s\mu} \quad 4$$

Where

λ = the mean arrival rate, μ = the mean service rate, s = the number of service points

The probability of having exactly zero number of customers in the system or probability that the system is idle is p_0 which is obtained as

$$p_0 = \left[\sum_{n=0}^s \frac{1}{n!} (S\rho)^n + \sum_{n=s+1}^{\infty} \frac{s^s \rho^n}{s! 1-\rho} \right]^{-1}$$

$$= \left[\sum_{n=0}^s \frac{1}{n!} (S\rho)^n + \frac{s^s \rho^{s+1}}{s! 1-\rho} \right]^{-1}$$

For $s = 3$

$$P_0 = \left[1 + 3\rho + \frac{(3\rho)^2}{2} + \frac{1}{6}(3\rho)^3 + \frac{3^3 \rho^4}{3 \times 2 1-\rho} \right]^{-1} \quad 5$$

The probability of having servers in the system is given by

$$p_s = \frac{1}{n!} (s\rho)^n p_0 \quad 6$$

Where s is number of servers and n is number of customers attended to simultaneously
 The probability that all servers are busy is obtained from equations 3 & 4 on the waiting time distribution of such a model

$$P[W(t) \geq y] = P_s(1 - \rho)^{-1} \rho^{-\mu s(1-\rho)y}; y \geq 0 \tag{7}$$

Where $W(t)$ represents waiting time, therefore all servers are busy when $W(t) \geq 0$ with probability $\frac{P_s}{1-\rho}$

The expected number of people waiting to be served is given by

$$E(N) = \frac{\rho P_0}{(1-\rho)^2} \tag{9}$$

The expected time that customer waits for service

$$E(W)(t) = \frac{p_s}{\mu s(1-\rho)^2} \tag{10}$$

If a customer has to wait, the expected length of his waiting time = $\frac{1}{\mu s(1-\rho)}$ 11

Probability that a customer will queue on arrival = $\left(\frac{(\rho s)^s}{s!(1-\rho)}\right) P_0$ 12

Probability of not queuing on arrival is = $1 - \frac{(\rho s)^s}{s!(1-\rho)} P_0$ 13

4. Results and discussion

This bank has 3 servers. From the data collected during field survey the following results were obtained. These results are focus on 3 servers.

$$\text{Mean Arrival Rate } (\lambda) = \frac{\text{Total Arrival Time}}{\text{Number of customers}} = \frac{336.28}{159} = 2.1150$$

Similar computation was done for the other days used for field survey and we have;

Table 4.1: Mean Arrival Rate of Customers.

Day 1	Day 2	Day 3	Day 4	Day 5	Average
2.1150	2.2013	2.5477	2.5662	2.6185	2.4097

From the results in Table 1, the mean arrival rate of customers in the Bank for the first day is 2.1 minutes and 2.6 minutes for the last day of the week. On the average, the mean arrival rate within the week is 2.4 minutes.

4.1 Computation of Mean Service Rate

Mathematically, the Mean Service Rate (MSR) can be computed using the expression

$$\text{Mean Service Rate } (\mu) = \frac{\text{Total Service Time}}{\text{Number of customers}} = \frac{44.05}{53} = 0.8311$$

Table 4.2: Mean Service Rate of Customers in minutes.

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
Server 1	0.8311	2.0962	1.9292	2.9319	2.8185	2.12138
Server 2	2.5151	1.9481	2.3808	3.0057	2.5894	2.48782
Server 3	0.8166	2.1321	2.6313	4.6275	2.7625	2.5940
General Mean	1.3876	2.0588	2.3138	3.5217	2.7235	Grand Mean 2.4011

The mean service rate of customers in the first day is 1.4 minutes and on average is 2.4 minutes within the week.

4.2 Computation of Mean waiting time

Mean Waiting Time can be computed using the expression

$$\text{Mean Waiting Time} = \frac{\text{Total Waiting Time}}{\text{Number of customers}} = \frac{40.17}{53} = 0.7579$$

Table 4.3: Mean Waiting time of Customers.

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
Server 1	4.5315	10.2698	9.6066	5.6843	11.6489	8.3482
Server 2	4.2651	10.1179	10.1036	4.8534	11.7113	8.2103
Server 3	4.4283	10.0104	12.3683	9.5740	7.8704	8.8502
General Mean	4.4083	10.1327	10.6928	6.7039	10.4102	Grand Mean 8.4696

From the result in Table 3, server 3 has the highest waiting time and server 2 has the least waiting time. Using the average waiting time, it can be concluded that server 2 is the most efficient server among all, since time spent on the queue by the customers is at the minimal level.

Computation of Traffic Intensity

Traffic intensity (ρ) can be computed using the expression

$$\text{Traffic intensity } \rho = \frac{\lambda}{s\mu} = \frac{2.1150}{4.1628} = 0.5081$$

Table 4.4: Traffic Intensity

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
λ	2.1150	2.2013	2.5477	2.5662	2.6185	2.4097
S. μ	4.1628	6.1764	6.9414	10.5651	8.1705	7.2033
ρ	0.5081	0.3564	0.3670	0.2429	0.3205	0.3345

Traffic Intensity is a measure of the average occupancy of a server or resource during a specified period of time, normally a busy hour. Therefore, from the computation, the intensity was at the peak on the first day and the least on the fourth day of the week.

Computation of Probability of Idleness of the system (P_0).

The probability of having exactly zero number of customers in the system or probability that the system is idle is P_0 which is obtained as;

For $s = 3$

$$P_0 = \left[1 + 3\rho + \frac{(3\rho)^2}{2} + \frac{1}{6}(3\rho)^3 + \frac{3^3 \rho^4}{6(1-\rho)} \right]^{-1} = \left[1 + 3(0.5081) + \frac{(3 \times 0.5081)^2}{2} + \frac{1}{6}(3 \times 0.5081)^3 + \frac{3^3 \cdot 2.7902^4}{6(1-0.5081)} \right]^{-1} = 0.2047$$

Table 4.5: Probability of Idleness of System and Traffic Intensity

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
ρ	0.5081	0.3564	0.3670	0.2429	0.3205	0.3345
P_0	0.2047	0.3381	0.3270	0.4809	0.3785	0.3623

The higher the probability of idleness, the greater the possibility of idleness of a system. From Table 5, it can be seen that the system has highest possibility of been idle on the fourth day and has the least possibility of idleness on the first day.

Computation of Probability of having Servers in the System

The bank has three servers. Therefore, there is need for P1, P2 and P3. The probability of having servers in the system is given by

$$p_s = \frac{1}{n!} (s\rho)^n p_0$$

Table 4.6: Probability of having Server in the System

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
ρ	0.5081	0.3564	0.3670	0.2429	0.3205	0.3345
P_0	0.2047	0.3381	0.3270	0.4809	0.3785	0.3623
p_s	0.1209	0.0689	0.0728	0.0310	0.0561	0.0610

The higher the probability of an event, the higher the chance of occurrence. As observed in Table 6, the probability of having servers in the system is at the peak on the third day.

Computation of Probability of servers been busy. P(W(t))

Busy server is necessary in the process as idleness implies redundancy which can be interpreted as wastage. Mathematically, probability of server been busy can be computed using equation. It can also be computed using 1 minus probability of idleness of the system. Table 7 is computed from Table 5.

Table 4.7: Probability of servers been busy.

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
ρ	0.5081	0.3564	0.3670	0.2429	0.3205	0.3345
P_0	0.2047	0.3381	0.3270	0.4809	0.3785	0.3623
$(1 - P_0)$	0.7953	0.6619	0.6730	0.5191	0.6215	0.6377

Table 7 shows that servers are busier on the first day than any other day and on the average, the servers are busy 64% of the working hours.

Computation of Expected Numbers of People Waiting to be Served E(N)

The expected number of people waiting to be served as given in equation 10.

$$E(N) = \frac{\rho P_0}{(1 - \rho)^2} = 0.4298$$

Table 4.8: The Expected Number of People Waiting to Be Served

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
ρ	0.5081	0.3564	0.3670	0.2429	0.3205	0.3345
P_0	0.2047	0.3381	0.3270	0.4809	0.3785	0.3623
ρP_0	0.1040	0.1205	0.1200	0.1168	0.1213	0.1212
$(1 - \rho)^2$	0.2420	0.4142	0.4007	0.5732	0.4617	0.443
E(N)	0.4298	0.2909	0.2995	0.2038	0.2627	0.2736

From Table 8, on the first day at least 43 per cent of the available customers are expected to wait on queue. 29 per cent, 30 per cent, 20 per cent and 26 per cent for second, third, fourth and fifth day respectively. On the average, for the bank considered, it is expected that 27% of the customers waited on queue to be served.

Computation of Expected Time a Customer Waits for Service E(W(t))

The expected duration of waiting time of customer as given in equation 11

$$E(W)(t) = \frac{p_s}{\mu s(1-\rho)^2} = \frac{0.1209}{1.0074} = 0.1200$$

Table 4.9: Expected Time a customer waits for Service.

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
p_s	0.1209	0.0689	0.0728	0.0310	0.0561	0.0610

μ	1.3876	2.0588	2.3138	3.5217	2.7235	2.4011
$3\cdot\mu$	4.1628	6.1764	6.9414	10.5651	8.1705	7.2033
$(1-\rho)^2$	0.2420	0.4142	0.4007	0.5732	0.4617	0.443
$3\cdot\mu(1-\rho)^2$	1.0074	2.5583	2.7814	6.0559	3.7723	3.1911
E(W)(t) in mins	0.1200	0.0269	0.0262	0.0051	0.0149	0.0191
E(w)(t) in secs	7.2	1.614	1.572	0.306	0.894	1.146

As observed in Table 9, customers spent more time waiting for service on the first day than any other day as the expected waiting time for the day is 7 second. The least waiting time was observed on the fourth day with waiting time of 0.3 second.

Computation of Conditional Probability of waiting time for service.

If a customer has to wait, the expected length of his waiting time, given in equation 12. Using the collected data, the results of the computation are as shown in Table 10.

$$\text{If a customer has to wait, the expected length of his waiting time} = \frac{1}{\mu s(1-\rho)} = \frac{1}{(2.0477)} = 0.4884$$

Table 4.10: Conditional Probability of waiting time for service

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
$3\cdot\mu$	4.1628	6.1764	6.9414	10.5651	8.1705	7.2033
ρ	0.5081	0.3564	0.3670	0.2429	0.3205	0.3345
	0.4919	0.6436	0.633	0.7571	0.6795	0.6655
$3\cdot\mu(1-\rho)$	2.0477	3.9751	4.3939	7.9988	5.5519	4.7938
E[W(t) W(t) ≥ 0]	0.4884	0.2516	0.2276	0.1250	0.1801	0.2086

The expected duration of customer waiting for service on the first day if at all there is queue is 0.4884min and on the average, the customer waiting time is 0.2086min.

Computation of Probability that a customer will queue on arrival.

This aspect is different from expected waiting time as it shows the possibility of a customer on arrival waiting to be served. The higher the probability of a customer queuing on arrival, the longer the queue in the system. Mathematically, this can be computed using the expression

$$\left(\frac{(\rho s)^s}{s!(1-\rho)}\right) P_0 = \left(\frac{3.5417}{2.9514}\right) 0.2047 = 0.2456$$

Table 4.11: Probability that a customer will queue on arrival.

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
ρ	0.5081	0.3564	0.3670	0.2429	0.3205	0.3345
$(\rho \cdot 3)^3$	3.5417	1.2223	1.3346	0.3869	0.8889	1.0105
$(1 -$	0.4919	0.6436	0.633	0.7571	0.6795	0.6655
$s!(1 - \rho)$	2.9514	3.8616	3.798	4.5426	4.077	3.993
$(\rho \cdot 3)^3 / s!(1 - \rho)$	1.2000	0.3165	0.3514	0.0852	0.2180	0.2531
$[(\rho \cdot 3)^3 / s!(1 - \rho)] P_0$ P(Queuing)	0.2456	0.1070	0.1149	0.0410	0.0825	0.0917

Table 11, day 1 has the highest probability of customer waiting on arrival before service.

Probability of not queuing on arrival.

This can be computed using the expression; 1 minus probability of queuing on arrival. Then, we have:

Table 4.12: Probability that a customer will not queue on arrival.

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
P(Queuing)	0.2456	0.1070	0.1149	0.0410	0.0825	0.0917
P(Not Queuing)	0.7544	0.893	0.8851	0.959	0.9175	0.9083

The table above shows high level not queuing and arrival which gives the customers confidence and satisfaction.

Test of Goodness of fit using Chi-Square.

This is used to test whether arrival time and service time follow exponential distribution

Table 4.13: Mean Arrival Time and Service Time

	Day 1	Day 2	Day 3	Day 4	Day 5	Average
Arrival Time (λ)	2.1150	2.2013	2.5477	2.5662	2.6185	2.4097
Service Time(μ)	1.3876	2.0588	2.3138	3.5217	2.7235	2.4011

Chi-Square Test of Goodness-of-fit of Arrival Time

To test the hypothesis;

H₀: the data do not follow exponential distribution. vs

H₁: the data follow exponential distribution.

Decision Rule: Accept the null hypothesis if the calculated value of Chi-Square is greater than the table value of the test. Otherwise, reject.

Estimation of $\lambda = \frac{1}{\mu} = 0.4150$

Using this $P(x) = \lambda e^{-\lambda x} = 0.1725$

$E(x) = \frac{1}{\lambda} = 2.4096$

$X^2 = \sum \frac{(O_i - E_i)^2}{E_i} = 0.0902$

Table: 4.14 Arrival time Chi Square

Observed [O(x)]	P (x)	Expected [E(x)]	(Obs- Exp.)	(Obs - Exp)2	Chi-Sq. Value
2.1150	0.1725	2.4096	- 0.2946	0.0868	0.0360
2.2013	0.1665	2.4096	- 0.2083	0.0433	0.0180
2.5477	0.1442	2.4096	0.1381	0.0191	0.0079
2.5662	0.1431	2.4096	0.1566	0.0245	0.0102
2.6185	0.1400	2.4096	0.2089	0.0436	0.0181

From the computation, α = 0.05

Chi - Square $X^2_{calculated}$ is 0.09.

Chi-Square tabulated is $X_{tabulated 1-0.05, 4} = 9.49$

Conclusion: Comparing both calculated and tabulated values of Chi-Square; 0.09 and 9.49, there exists enough evidence to accept the alternative hypothesis and conclude that the data follow Exponential distribution. This implies that Arrival Time follows exponential distribution.

Chi-Square Test of Goodness-of-fit of Service Time

To test the hypothesis:

H₀: the data do not follow exponential distribution.

H_1 ; the data follow exponential distribution.

Decision Rule: Accept the null hypothesis if the calculated value of Chi-Square is greater than the table value of the test. Otherwise, reject

$$\text{Estimation of } \lambda = \frac{1}{\mu} = 0.4165$$

Using this $P(x) = \lambda e^{-\lambda x} = 0.2337$

$$E(x) = \frac{1}{\lambda} = 2.4010$$

Table: 4.15 Service Time Chi Square

Observed [O(x)]	P (x)	Expected [E(x)]	(Obs– Exp.)	(Obs – Exp) ²	Chi-Sq. Value
1.3876	0.2337	2.4010	-1.0134	1.0270	0.4277
2.0588	0.1767	2.4010	-0.3422	0.1171	0.0488
2.3138	0.1589	2.4010	-0.0872	0.0076	0.0032
3.5217	0.0961	2.4010	1.1207	1.2560	0.5231
2.7235	0.1340	2.4010	0.3225	0.1040	0.0433

From the computation, $\alpha = 0.05$

Chi – Square $X^2_{calculated}$ is 1.05

Chi-Square tabulated is $X_{tabulated 1-0.05, 4} = 9.49$

Conclusion: Comparing both calculated and tabulated values of Chi-Square; 1.05 and 9.49, there exists enough evidence to accept the alternative hypothesis and conclude that the data follow Exponential distribution.

Since the data follow exponential distribution, this implies that the service time too follows exponential distribution.

Therefore, I have the evidence to say, application of queuing theory lead to customer satisfaction and organization performance.

The queuing model suitable for the Bank of study is **M/M/C**.

Computation of the cost Implication on the Multi-Channel Systems.

Table 4.16: Cost implication of Multi-Channel System.

	Performance Measure	2 Channels	3 Channels	4 Channels
1	Probability of the Idleness of the system	2.29 = 229%	1.70 = 170%	1.00 = 100%
2	Average Number of Customers in The System (L _s)	1.06	1.22	1.42
3	Expected Time that Customer Waits for Service (W _s)	0.8	0.51	0.52
4	Average Number of Customers in the Queue (L _q)	0.11	0.08	0.07
5	Average Time a Customer Spends in The Queue (W _q)	0.24	0.09	0.03
6	Total Economics Cost	450	360	304

Interpretation of the Table Relating to the Queuing Model

The table outlines several performance measures for a queuing system with 2, 3, and 4 service channels (servers). These performance measures provide insights into the efficiency of the system as the number of servers increases. Below is the interpretation of each row in the context of a queuing model:

Probability of the Idleness of the System

2 Channels: 229% (2.29), **3 Channels:** 170% (1.70), **4 Channels:** 100% (1.00)

2 Channels: At 229%, the system is heavily underutilized with two servers, meaning the servers are idle a significant amount of time.

3 Channels: The probability of idleness decreases to 170%, indicating better utilization but still some inefficiency with the servers idle less often.

4 Channels: At 100%, the system becomes perfectly balanced. With four servers, there is no excess idle time, suggesting the system is now optimally utilized.

Average Number of Customers in the System (L_s), 2 Channels: 1.06, 3 Channels: 1.22, 4 Channels: 1.42

This metric represents the average number of customers in the system (both being served and waiting). As the number of channels increases, the system holds more customers, which could mean a slightly higher system utilization.

Expected Time that Customer Waits for Service (W_s), 2 Channels: 0.80, 3 Channels: 0.51, 4 Channels: 0.52

This is the average time a customer spends in the system, including waiting and service time. Adding a third channel significantly reduces this time (from 0.80 to 0.51). However, increasing to four channels doesn't make a big difference (0.51 to 0.52), suggesting diminishing returns with additional servers.

Average Number of Customers in the Queue (L_q), 2 Channels: 0.11, 3 Channels: 0.08, 4 Channels: 0.07

This metric indicates the average number of customers waiting in the queue. As more channels are added, fewer customers are left waiting. The system becomes more efficient with 4 channels, with only 0.07 customers on average waiting.

Average Time a Customer Spends in the Queue (W_q), 2 Channels: 0.24, 3 Channels: 0.09, 4 Channels: 0.03

This is the average time a customer spends waiting in the queue. With 2 channels, customers spend 0.24 units of time waiting. Adding more channels significantly reduces this waiting time, especially with 4 channels where the wait time drops to almost negligible (0.03).

Total Economics Cost, 2 Channels: 450, 3 Channels: 360, 4 Channels: 304

This is the total economic cost associated with running the queuing system, factoring in both service costs (additional serving point) and customer waiting costs. As more channels are added, the total cost decreases from 450 (2 channels) to 304 (4 channels), indicating that adding more servers reduces the overall economic cost of the system.

Overall Interpretation:

- Adding more service channels (from 2 to 4) leads to improvements in customer experience metrics, such as reduced wait time in the queue (W_q) and a lower average number of customers in the queue (L_q).
- System idleness decreases as the number of servers increases, meaning the system becomes more balanced in terms of workload.
- The total economic cost of the system reduces as more servers are added, suggesting that increasing the number of servers (up to a point) is cost-effective.
- The findings in this work are in line with the stipulated objectives of this study as can be seen in Tables 1, 2, 13, 14 and 15 at pages 13,20,21, and 22 respectively which agrees with objective (i) of this research work. Also, the results obtained as shown in Tables 7 and 12 agrees with objective (ii) towards analyzing the efficiency and effectiveness of the queuing model in predicting and managing customers' flow in the banking sectors in page 16 and 20. Objective (iii) was also achieved as presented in Tables 1, 2, 3, 4, 5, 6, 8, 9, 10, 11 and 16 on pages 13,14,15, 16,17,18,19,20 and 24 respectively.
- Furthermore, the problem identified in this study was also solved adapting queue discipline of first-come first- served (FCFS). The Arrival and Service time follows exponential distribution. Hence, adding more service channels from 2 to 4 leads to improvements in customer experience metrics, such as reduced waiting time in the queue (W_q) and a lower average number of customers in the queue (L_q). In terms of cost reduction, the total economic cost of the system reduces as more servers are added, suggesting that increasing the number of servers (4 Channels), the system gives a 100% cost-efficiency, the system becomes perfectly balanced as presented in table 16.

Summary

Queuing theory is the mathematical study of waiting lines of customers in a service system such as fuel stations, supermarket check-out counters, post offices, cafeteria, and banking halls. In queuing theory, a model is constructed so that important queuing characteristics of the service systems can be obtained as a measure of the service performance of the systems (Nah & Siau, 2020). Examples of such characteristics are queue lengths (number of customers waiting to be served), the waiting times involved etc. Obtaining a good model for a queuing system requires an understanding of key components of the queuing system from which the system characteristics are derived.

The aim of this study, is to determine the average waiting time of customers in the banking sector by using queuing model data to estimate the average waiting time. objective one is to develop a queuing model specific to the banking sector that accurately represents the flow of customers in banking operations. Objective two to analyze the efficiency and effectiveness of the model in predicting and managing customers' flow in some banks. (Gross and Harris, 2021). Chapter two show related literatures with the study close to this study which says Queuing theory is also a set of tools and techniques for analyzing, providing service to customers so as to have balance of the cost of waiting and cost of servicing customers in a line. The contribution to knowledge of this study is including customers satisfaction and the cost of adding extra serving channels.

According to Etaga *et. al.* (2019), they found out that adding more channels (i.e. adding more service facilities), it is possible to minimize the sum of the costs of channels. Therefore, in this study, it is aimed at striking a middle ground between cost on one hand and benefits of improved service/customer satisfaction on the other hand studied through the methods presented in chapter 3. Chapter 4 shows the result of this study and how the stipulated objectives are achieved as shown in Tables 1, 2, 13, 14 and 15 at pages 13, 20, 21 and 22 respectively which agrees with objective (i) of this research work. Tables 7 and 12 agrees with objective (ii) towards analyzing the efficiency and effectiveness of the queuing model in predicting and managing customers' flow in page 16 and 20. Objective (iii) was achieved as presented in Tables 1, 2, 3, 4, 5, 6, 8, 9, 10, 11 and 16 on pages 13,14,15,16,17,18,20 and 24, respectively.

Conclusion

In the fiercely competitive financial services market of today. The usefulness of structured analysis in addressing common issues seen in customer service environments, such as lengthy wait times, dissatisfied customers, and wasteful resource use, has been brought to light by this research of customer flow utilizing the queuing model in banks. By utilizing models such as M/M/1 (single-server) and M/M/c (multi-server), banks are able to model and predict client behavior by simulating real environments. Key performance indicators that are necessary for efficient service management are provided by these models. Examples of these indicators are average waiting times, average queue lengths, and service system usage.

From the analysis of customer flow in the study, several conclusions can be drawn:

- I. Enhanced Customer Satisfaction: Banks can greatly improve the customer experience by cutting wait times and streamlining consumer traffic overall.
- II. Operational Efficiency: Queuing models allow banks to optimize staffing levels. By aligning the number of available tellers or service agents with expected customer traffic, banks can avoid the inefficiencies of overstaffing or understaffing. This helps banks manage costs while maintaining high service levels. This aids banks in cutting expenses while preserving good service standards.
- III. Informed Decision-Making: Provides data-driven insights that enable banks to make well-informed decisions. For example, banks might employ more staff to handle the

flow of clients during peak hours, or they can encourage customers to use other channels, such internet banking, to cut down on in-person lines.

- IV. **Strategic Planning:** Banks can estimate future consumer flow patterns and create long-term operational improvement initiatives by using queuing models. Banks are able to modify their procedures in response to shifting market conditions and client demands by regularly analyzing queue metrics.
- V. However, there are additional difficulties in putting queuing models into practice. Traditional queuing models' basic presumptions, such stable arrival and service rates, might not always line up precisely with the dynamic and occasionally unpredictable character of actual banking environments. Standard queuing models can be difficult to use in situations when there are erratic spikes in client arrivals, impatient customers, or service outages. In addition, new factors like the ratio of in-branch to online traffic have been added to customer service management with the advent of digital banking

Notwithstanding these obstacles, the queuing model is nevertheless a potent method for evaluating client flow. By utilizing this instrument to its full potential, banks may optimize their service delivery procedures and strike a balance between client happiness and operational efficiency(cost). To sum up, employing queuing models to evaluate customer flow provides banks with a methodical and analytical way to enhance service effectiveness

Recommendations

By utilizing advancements in technology and organizational design, this study recommends following:

- I. **Optimizing Staffing Levels:** Queuing models are a useful tool for banks to monitor peak customer arrival times and modify staffing numbers appropriately.
- II. **Introducing Digital Queuing Systems:** Digital solutions that banks can use to optimize customer flow, decrease in-person lines, and enhance overall experience include mobile queue management and online appointment systems.
- III. **Promoting Alternative Channels:** In the context of managing customer flow in banks using the queuing model technique, "Promote Alternative Channels" refers to encouraging customers to use non-traditional, digital, or self-service options instead of physically visiting bank branches for services. This strategy is aimed at reducing the pressure on in-branch services and alleviating long waiting times during peak periods. Banks that effectively include and advertise these choices now will be in a better position later on to handle increasing customer demand, enhance service effectiveness, and sustain high customer satisfaction levels.
- IV. **Regular Monitoring and Adjustment:** Banks should regularly review customer flow data and modify their service procedures in response to real-time observations from the study of queuing models.

Implementing Training for Staff: Make sure that bank employees are proficient in employing technologies that streamline the queue process and have received training on how to manage large customer volumes.

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Audit Committee Attributes and Financial Performance of Listed Industrial Goods Companies in Nigeria

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ABSTRACTS

The study examined the impact of audit committee attributes on financial performance of listed industrial goods companies in Nigeria to the period of 2013-2022. This study adopted an ex post facto research design. Secondary data was extracted from the sample companies' annual reports and financial statements. Multiple regression analysis (GLS) was used as the technique of data analysis. The results showed that out of all the measures of audit committee attributes studied, only AC size and AC meetings have positive coefficients and significantly influence listed industrial firms' financial performance. AC size found to be an effective corporate governance mechanism that could improve the financial performance of the listed industrial firms. The study therefore recommends a more robust regulation on audit committee attributes and ensures that the size of the audit committee is an important consideration in ensuring effective governance and oversight, ensure that the audit committee is composed of independent members who are not directly involved in the day-to-day operations of the company it is generally recommended that audit committees meet regularly to fulfil their oversight responsibilities effectively.

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Introduction

Financial performance is crucial for the survival of a company. Financial performance has implications for the company's future. The effectiveness and efficiency of management in using corporate resources are reflected by high financial performance and in turn contributes to the economy of a company. Most of the research results show that the characteristics of the audit committee are crucial to the company's performance (Ibrahim & Ombaba, 2019).

Furthermore, financial performance of a firm remains one of the major routes of assessing its wellbeing and to know whether it will be able to meet financial obligation of all interested parties. It is also an indication for possible payment of dividend. Firms owe commitment to their principal, which is maximization of wealth, and to other stakeholders who are also concerned with the financial health of firms (Faruk, 2019). The objective of financial statements is to provide useful and reliable financial information for different stakeholders and users to make quality decisions. Quality financial reporting is the result of a reliable corporate governance system that can guide creditors and investors to make investment decisions with minimal risk (Olayinka, 2019).

However, the audit committee (AC) is an efficient monitoring mechanism that increases the corporate governance (CG) standards. The role of the AC is centred on supervising and monitoring financial reporting integrity, which, as a result, enhances the overall value of the

firm (Shatnawi et al., 2022). A great deal of attention has been directed towards the fact that the role of the AC is to ensure fraud is completely eradicated with the purpose to monitor the financial reporting process of the firm, as well as reviewing its financial reports, the risk management practices, and its internal accounting controls. Additionally, there is an indication that an active AC has the capability to impact management decisions (Shatnawi et al., 2022). In Nigeria, the cases of insider trading, massive and prevalent frauds, mandatory retirement of CEOs of some companies, due to corrupt practices and inefficient rubber-stamped boards, have combined to signal the absence of, or failure of existing corporate governance structure (Quadri, 2010). Therefore, the trust which investors had on the credibility and the quality of financial report presented by the management of companies could no longer be sustained as they were reported to be misleading. Hence, a higher need to protect stakeholders' interest so as not to have another overwhelming shock becomes imperative. The responsibilities bestowed on them due to information asymmetry between the management and the owners of the business was expected to ease the agency problems which would invariably lead to the reduction of agency cost when the substantial interests of the management are aligned with the company's interests (Yayah et al., 2012). However, this objective seems not to have been realized in Nigeria.

Furthermore, many regulatory bodies have made regulations on the compositions and operations of the audit committee. Such regulatory framework includes CAMA 2020 and Nigeria Code of Corporate Governance 2018. These framework provided that at least one member of the audit committee should be financial expert. The framework also highlighted those members of the audit committee should be of non-executive directors and would meet at least once quarterly. Prior studies purport that certain attributes of the audit committee like independence, size, diversity in gender and number of meetings and financial expertise would determine how the existence of audit committee could improve firm performance (Yahaya et al., 2023; Lanka, 2023). The regulatory frameworks as highlighted have empowered audit committee to monitor business operation processes and internal control systems of the organisation, and to ensure that financial statements maintain credibility for both internal and external users. Notwithstanding these statutory supervisory roles, Odudu, A.S., et al (2019) reported that some firms like Uniliver Plc, Cadbury Nigeria Plc, still collapsed and that raised lots of concerns on the reliability and proficiency of audit committee in organisations. Hence it becomes even more imperative to determine if the audit committee attributes have strong influence on the performance of firms in Nigeria. Thus, this research contributes to knowledge as it focused specifically on the impact of audit committee's effectiveness on financial performance of listed industrial goods firms in Nigeria. The selected companies' financial reports and accounts were consistently available for the period covered. The audit committee characteristics are decomposed into: size; independence, financial expertise; and meetings while performance is captured by return on asset (ROA). The study covers a period of ten (10) years spanning 2013 to 2022.

The industrial goods sector plays a significant role in the Nigerian economy, contributing to economic growth, employment, and the development of infrastructure. This sector encompasses various industries involved in the production of manufactured goods, building materials, and other industrial products. The industrial goods sector contributes to economic growth by producing a wide range of goods, including machinery, equipment, construction materials, and consumer products. This production adds value to the economy and helps diversify it beyond its reliance on oil exports. The industrial goods sector provides employment opportunities to a large number of Nigerians. This includes both skilled and unskilled labour, supporting livelihoods and reducing unemployment. The sector is closely linked to infrastructure development, as it produces materials like cement, steel, and construction equipment, which are essential for building roads, bridges, housing, and other infrastructure projects. Nigeria can earn foreign exchange through the export of industrial goods such as cement, steel products, and machinery to other countries in the region. This can help stabilize the balance of trade. Reducing dependence on oil exports is a crucial goal for the Nigerian

economy. The industrial goods sector contributes to diversification by manufacturing a variety of products that are consumed both domestically and internationally. The sector adds value to raw materials and resources by transforming them into finished goods. This not only boosts economic productivity but also reduces the need for imports of these finished products (National Bureau of Statistics, 2020).

It's important to note that the industrial goods sector in Nigeria faces challenges such as infrastructure deficiencies, inadequate power supply, and regulatory hurdles. Addressing these challenges and promoting policies that support the growth of the sector is essential to fully realize its potential contribution to the Nigerian economy (Waziri & Yusuf, 2019).

The main objective of the study is to examine the impact of audit committee attributes on financial performance of listed industrial goods companies in Nigeria.

The rest of this paper is organized as follows: Section 2 reviewed elated literature and highlight the theoretical postulate for the study. Section 3 presents the methodology and variables of the study. The empirical results and discussions of the major findings are presented in section 4, while section 5 provides conclude and recommendation the study.

Literature Review

Conceptual Review

Financial performance

Financial performance is a measure of a company's policies and operations in monetary terms. It is a general measure of a firm's overall financial health over a given period and can be used to compare similar firms across the same industry or to compare industries or sectors in aggregation. Financial performance is a subjective measure of how well a firm can use assets from its primary mode of business and generate revenues. The term is also used as a general measure of a firm's overall financial health over a given period. Additionally, analysts and investors use financial performance to compare similar firms across the same industry or to compare industries or sectors in aggregate (Rabiu, J.S., & Aminu, 2023).

There are many stakeholders in a company, including trade creditors, bondholders, investors, employees, and management. Each group has an interest in tracking the financial performance of a company. The financial performance identifies how well a company generates revenues and manages its assets, liabilities, and the financial interests of its stakeholders and stockholders. However, there are many ways to measure financial performance, but all measures should be taken in aggregate. Line items, such as revenue from operations, operating income, or cash flow from operations, return on asset (ROA), return on equity (ROE), and return on capital employed (Rabiu, J.S., & Aminu, 2023).

Financial performance is the determination of certain sizes that can measure the success of a company in generating profits (Ashari et al., 2020). The company's performance demonstrated by its financial statements as a display state of the company during a certain period called the company's financial performance and it can be said that the financial performance is total shareholder returns.

Performance measurement is the process of recording and measuring the achievement of the implementation of the activities under the direction of achieving the mission accomplishment by the results displayed in the form of corporate profitability, the development of products, services or processes (Chinedu, 2023). Return on assets (ROA) focuses the company's ability to obtain earnings in the company's operations, while return on equity (ROE) only measures the return earned on an investment in the company owner of the business. ROA was used to measure the effectiveness of the company in generating profits by exploiting its assets. The

greater the ROA shows that the better financial performance, due to the greater rate of return. If the ROA increased, meaning the company's profitability increased, so that the eventual impact is an increase in profitability enjoyed by shareholders.

Audit Committee

The Companies and Allied Matters Act (2020) made provision for a public limited liability company to have an audit committee in place. The members are expected to be conversant with basic financial statements. The committee has the following objectives as provided according to CAMA (2020), to increase public confidence in the credibility and objectivity of published financial statements; assisting the directors, especially the non- executive directors, in meeting their responsibilities of financial reporting; Strengthening the independent position of a firm's external auditors by providing an additional channel of communication (CAMA, 2020). Prior studies had established relationship between some attribute of audit committee attributes and emphasize that they can improve performance of firms. Such audit committee attribute are audit committee independence, audit committee size, audit committee meetings and audit committee gender diversity and firm performance (Rabiu & Aminu, 2023; Yahaya et al., 2023; Fakile & Osemene, 2019)

Audit Committee Size

Audit committee size is a measure of how many persons that should constitute the audit committee. Some school of thought is of the opinion that large audit committee size would be difficult to coordinate and would easily form factions which would result to decreased performance of the firm (Emmanuel & Peter, 2023). The implication of their assertion is that firms should consider constituting small number of audit committee size. Lanka, (2023) contrary holds that large audit committee size is more preferable as they difficult to be influenced by management.

Audit Committee Independence

Independence of audit committee represents the absence of any relationship between AC members and the management. An independent AC is crucial to be demonstrated by the stakeholders to increase their trust in the credibility of the financial reporting; thus, it is called an effective AC. This is asserted by (Al-hadrami, A. et al., (2020) that the independence of AC improves the credibility of the financial information. Therefore, some studies indicated that more qualitative audit services are requested by a more independent AC (Al-hadrami, et al., 2020), (Agyemang, 2020a).

Audit committee financial expertise

The attributes of financial experts as defined by the US Securities and Exchange Commission (SEC) are to be attained through education and experience as (a) public accountant or auditor, (b) a principal financial officer, controller or principal accounting officer of an issuer, or (c) from a position involving the performance of similar functions (Metawee, 2013). This definition was later broadened to include CEO or president. Following comments received by the SEC that the characteristics to be considered as financial experts are too restrictive, hence firms may not able to find a qualified one (Agyemang, 2020a). Knowledge in accounting and finance provides a good basis for audit committee members to examine and analyse financial information. The educational background and additional qualification in accounting and finance profession becomes an important characteristic that ensure audit committees performance (Metawee, 2013).

Audit committee meeting

Audit Committee Meeting Agendas suggest the timing, objectives, specific actions to be performed, and communications to be made to the board for certain audit committee meetings. The agendas were prepared assuming a two-or three-meeting schedule, and are not intended to be all-inclusive. Rather, meetings should reflect the organization's specific circumstances and the audit committee's particular concerns. Meetings typically begin with a discussion of matters of mutual interest among the audit committee, management, and external and internal auditors, if applicable. The audit committee may then meet privately with each to candidly discuss sensitive or confidential matters. It may also be appropriate for organization counsel and/or outside counsel to attend certain meetings (Rabiu & Aminu 2023).

Empirical Review and Hypotheses Development

Audit committee size and financial performance

The concept of the size of the audit committee has to do with the degree of the smallness and largeness of the membership of an audit committee. Committee size has been debated in regulations (FRCON, 2016; CAMA, 1990) and concerning countries' jurisdiction to comprise three to a maximum of seven members.

Research on committee size and financial performance have been evaluated by different authors and thus presented diverse result. One of such is Zubair (2019) who examined the impact of Audit Committees size (AC) on the performance of listed Deposit Money Banks (DMBs) in Nigeria. The result revealed a significant positive relationship between audit committee size and financial performance of deposit money banks in Nigeria. Similarly researches by (Olaoye et al., (2020) and (Kipkoech, 2018) found a positive and significant relationship between audit committee size and financial performance. More so, Mohammad and Faudziah (2019) found a positive but insignificant relationship between audit committee size and financial performance. On the contrary, Agyemang (2020) studied the effect of audit committee characteristics and ownership structure on financial performance of listed oil and gas firms in Nigeria and found a negative relationship between audit committee size and financial performance. Olayinka (2019) found an insignificant relationship between the audit committee size and financial performance.

H₀₁: AC size has no significant impact on the financial performance of listed industrial goods firms in Nigeria

Audit committee independence and financial performance

(Haddad et al., (2021) assess influence of Audit Committee Quality on the Financial Performance of Conventional and Islamic Banks globally. Using sample of 112 banks from 2010-2019, the study run generalized Least Squares analysis to establish the relationship. The study result indicates audit committee had a positive impact on the conventional banks' liquidity, while the same effect was apparently ambiguous for the Islamic banks' liquidity.

According to Agyemang (2020) studied the relationship between characteristics and financial performance of listed banks in Ghana. Using a sample of 8 banks, 2015 - 2020, the study result find that, Audit committee independence and gender diversity had a negative correlation with return on asset. This means in response to the hypothesis; ROE is positively related to audit size and the audit members' expertise and experience but negatively related to audit committee independence and gender diversity of the audit committee. Similarly, ROA is positively related to audit size and the audit members' expertise and experience but negatively related to audit committee independence and gender diversity of the audit committee.

Additionally, in Bahrain (Al-hadrami et al., (2020) investigate the Impact of audit committee's independence and competence on investment decision-making in 2020 using 36 manufacturing company, the study uses a stratified random sample technique to sample out data and consequently find that AC independence and AC competence have a positive and significant influence on investment decision-making.

H₀₂: AC independence has no significant impact on the financial performance of listed industrial goods firms in Nigeria

Audit committee financial expertise and financial performance

The issue of financial expertise for at-least one audit committee member was first recognized under Section 359 (3) and (4) of the CAMA. This was further re-echoed in the SEC code of 2011. Audit Committee expertise as used in the study connotes the skills and knowledge of accounting principles, accounting practice, internal control and or of law acquired through learning and practices. Generally, findings revealed that there is a positive relationship between the presence of an audit committee and the firm's financial reporting quality. Bouaziz and Triki (2020) found that audit committee financial expertise has a significant impact on returns on equity and return on asset. Cheah et al., (2019) found that financial expertise of committee members is significantly related to performance. Similarly Gabriela (2020) found that audit committee financial expertise significantly impact firm performance. On the other hand, Glover-Akpey and Azembila (2019) found a negative association between audit committee financial expertise and firm performance.

H₀₃: AC financial expertise has no significant impact on the financial performance of listed industrial goods firms in Nigeria

Audit committee Meeting and financial performance

The meetings of the audit committee in public and private organization are generally timed to match the regulatory reporting. Typically, audit committees, are expected to meet three or four times a year (Hua-Wei, & Thiruvadi, 2021). However, there exists a view that the number of meetings of the audit committee members and the duration varies depending on the range and complexity of the committee's responsibilities. Regular meetings of audit committee could help reduce agency problems and information asymmetry of a firm by providing fair and timely information to investors. If the audit committee is independent, and work of the committee fair, then frauds occurring in firms could be curbed (Al-Mamun et al., 2019). (Mohammad and Faudziah (2019) found a positive and significant direction between audit committee meeting and financial performance. Gabriela (2020), also found that audit committee meeting is positive and significantly impact on firm performance. (Aanu et al., 2020) and Zubair (2019), found no significant relationship between audit committee meeting with performance variable.

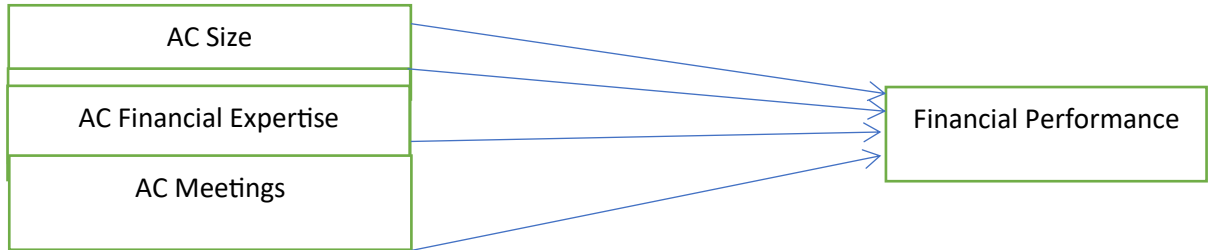
H₀₄: AC meetings has no significant impact on the financial performance of listed industrial goods firms in Nigeria

Theoretical framework

This study adopts agency theory due to its relevance in resolving conflict that may arise between managers (agent) and shareholders (principal) of the companies, its empirical evidence by the study conducted by several scholars on Corporate Governance and firm performance in developed countries, will link the variables concern in the Nigerian situation. The Agency theory view directors as the agent of the shareholders and therefore there is a need for them to act in the best interest of the shareholders. In this situation, sometimes the agent may not act in the best interest of the shareholders which result in an agency loss situation. The agency theory stresses the separation of ownership (principal) and managers (agent) in an

organization, therefore it is believed that managers may sometimes pursue opportunistic behavior which may conflict with the goal of the owners (principals) and therefore destroy the wealth of the shareholders. Advocates of the agency approach view the manager (directors) as an economic institution that will mitigate the problems and serves as the guardian to shareholders (Fama & Jensen 1983).

Conceptual Frame Work



Methodology

The expo-facto research design was adopted by this study because the study was aimed at obtaining important information on specific phenomena after their natural occurrence without manipulating the situation. The study population includes thirteen (13) listed industrial companies in Nigeria, of which 10 companies were used as the sample size between 2013 and 2022. Secondary data was extracted from annual reports and financial statements of the sample companies. Multiple regression analysis (GLS) was used as the technique of data analysis. The choice of multiple regression focuses on its ability to predict empirical relationships.

The dependent variable of this study is financial performance proxy by return on assets (ROA), which is an indicator of how profitable a company is relative to its total assets. ROA gives a manager, investor, or analyst an idea as to how efficient a company's management is at using its assets to generate earnings (Rabiu & Aminu, 2023). The independent variables are audit committee attributes (size, independent, financial expertise and meeting) which will be controlled by firm size and age of the firms and audit quality as moderator.

Table 1

Variable of the study and their measurement

Variable	Label	Measurement	Source
Financial Performance	ROA	The ratio of net income to total assets. ROA profit after taxation divided by total assets	Zubair (2019); Emmanuel and Peter, (2023); Chinedu (2023)
Audit committee Size	ACSI	Total Numbers of Audit committee members	Emmanuel and Peter (2023); Rabiu and Aminu (2023)
Audit committee Independent	ACIN	Proportion of independent non-executive directors on the committee	Chinedu (2023); Fakile and Osemene (2019)
Audit committee financial expertise	DP	Proportion of audit committee members that has financial expertise (accounting and professional knowledge)	Emmanuel and Peter (2023) and Chinedu (2023)
Audit committee Meeting	ACFE	Total number of meetings held by Audit Committee members in a year	Rabiu and Aminu (2023) and Emmanuel and Peter (2023)
Audit Quality	ACM	(Proxied with Big 4)	Thamer et al., (2018)
Firm Size	AQ	Natural log of total assets	Zubair (2019) and Rabiu and Aminu (2023)
Firm Age	FSize	Number of years	Rabiu and Aminu (2023); Faruk (2019)

Model specification

The study adopted and modifies the model of (Cheah et al., (2019) in their study of the relationship between Audit Committee characteristics and firm performance of publicly listed companies in Malaysia.

$$FP = \beta_0 + \beta_1ACIND + \beta_2ACSIZE + \beta_3ACEXP + \beta_4ACBUSY + \varepsilon$$

The model is modified thus:

$$ROA = \beta_0 + \beta_1ACSIZE_{it} + \beta_2ACINDP_{it} + \beta_3ACFE_{it} + \beta_4ACM_{it} + \beta_5FSIZE_{it} + \beta_6FAGE_{it} + \varepsilon_{it}$$

Where:

ROA = Return on Asset

β_0 = Constant

ACSIZE = Audit committee Size

ACINDP = Audit committee independence

ACFE = Audit committee financial expertise

ACM = Audit committee meeting

FSIZE = Firm size

FAGE = Firm age

$\beta_1 = \beta$ are the coefficient of the parameter estimate

ε = Error term

Results and Discussions

Table 4.1

Descriptive statistics

Variable	Obs	Mean	Std. Dev.	Min	Max
Roa	100	0.084401	0.362658	-1.79917	2.55662
Acsiz	100	5.54	0.730573	4	7
Acindp	100	3.09	0.621094	2	5
Acfe	100	1.07	0.742028	0	2
Acm	100	3.73	0.664466	2	6
Fsize	100	6.617771	0.967661	4.855228	8.983825
Fage	100	46	15.10569	21	82

The table 4.1 presents the descriptive statistics from the data on the explanatory variables and the dependent variable of the study. The summary statistics include measures of central tendency such as mean as well as the measures of dispersion such as the standard deviation, minimum and maximum values of explanatory variables, and the dependent variable. The mean return on asset of 8.44% indicates that the average profit earned by the sampled companies is 8.44% of the total assets with a minimum loss of 1.7991 and maximum of about 2.5566% of total assets. The standard deviation of 0.3627 indicates no significant dispersion among the sampled companies with regard to return on assets.

In analyzing the audit committee attributes, the audit committee size, the committee comprises a minimum of 4 and maximum of 7 members in most of the firms listed in the study, and average of 5.54 members, this is inline the statutory requirement of CAMA (2020), section 404, that the size of the Audit Committee comprises three non-executive directors and three shareholders 'representatives. The audit independence has a minimum and maximum value of 2 and 5 independent non- executive members respectively; the mean value of 3.09, this indicates that majority of these listed firms has at least 3 members of the audit committee are independent non-executive directors. With regards to Audit committee that is financial literate stood at has a minimum of 0 and maximum of 2 and a mean of 1.07 which also indicates that on average the firms has at least 1 member that is financially literate. On the average, the

number of meetings held by the committee was about four (4) times, implying that, most of the committee sat not less than four times in a year.

Table 4.2
Correlation of the Study Variables

Variable	roa	acsize	acindp	acfe	acm	fsize	fage
roa	1.0000						
acsize	-0.0288	1.0000					
acindp	0.1193	0.6042	1.0000				
acfe	0.0690	0.1532	0.2930	1.0000			
acm	0.3772	0.1369	0.3777	0.1207	1.0000		
fsize	0.1493	0.1176	0.1660	-0.0017	0.4487	1.0000	
fage	0.0105	0.0851	0.3542	0.3442	0.1620	0.0576	1.0000

The table 4.2 shows the correlation coefficients between the dependent and independent variables as well as among the explanatory variables. Table 2 shows that the relationship between audit committee size and return on asset is weak and negatively correlated with coefficient of -0.0288 this implies that as audit committee size increases, return on assets also decrease since they are going in opposite direction. On the contrary, the table show the relationship between audit committee independence, audit committee meetings and return on assets is perfectly and positively correlated with coefficient of 0.1193 and 0.3772 respectively. This indicates that they are moving in the same direction. On the other hand, audit committee financial expertise is weak and pensively correlated with return on assets with coefficient of 0.0690. This also indicates that audit committee financial expertise and return on assets move in the same direction. The results show that there is no evidence of multicollinearity between the explanatory variables since none of the explanatory variables have a relationship with each other at 0.8 (Gujarati, 2009). This result is supported by Variance Inflation Factors (VIF) in Table 4.3 below.

Table 4.3
Variance Inflation Factors (VIF)

Variable	VIF
Acsize	1.66
Acindp	2.13
Acfe	1.18
Acm	1.45
Fsize	1.27
Fage	1.27
Mean VIF	1.49

Table 4.4
Summary of Multiple regression Results

Variable	Coefficient	T	P>t
Constant	-0.3856892	-2.27	0.023
Acsiz	-0.0584488	-1.72	0.086
Acindp	0.0359922	0.65	0.519
Acf	0.0245397	0.86	0.389
Acm	0.2092378	2.13	0.033
fsize	-0.0054079	-0.17	0.864
Fage	-0.0019184	-2.48	0.013
R-Square:	0.1558		
Prob > F	0.0000		

Table 4.4 presents the regression result of the dependent variable (ROA) and the independent variables of the study (Audit committee size, audit committee independence, audit committee financial expertise, audit committee meetings, in addition to the control variable firm size and firm age). The results show that the R² is about 0.1558 for the model which expresses the proportion or percentage of the total variation in the dependent variable explained by the explanatory variables jointly. This indicates that Audit committee size, audit committee independence, audit committee financial expertise, audit committee meetings, in addition to the control variable firm size and firm age constitute about 15.58% variation in return on assets of listed Nigerian industrial firms while the remaining 84.42% are factors not included in this study model. The probability of F-values is 0.0000 indicates that the model is of good fit and the explanatory variables have the explanatory power on return on assets and are properly selected.

Test of Hypothesis

Audit committee size and financial performance

Based on the regression result in Table 4.4, AC size has a coefficient value of -0.0584488 and a significant p-value of 0.086 at 10%. This implies that AC size is negatively and significantly influencing the financial performance of listed industrial firms in Nigeria, hence the hypothesis is rejected. The finding is in line with Zubair, 2019; Agyemang, 2020) But a contrary result was found with that of (Olaoye et al., 2020; Kipkoech, 2018) which found a positive and significant relationship between audit committee size and financial performance.

Audit committee independence and financial performance

Furthermore, AC independence found a statistical positive and insignificant impact on financial performance of listed industrial firms in Nigeria, with coefficient value of 0.0359922 and a p-value of 0.519 respectively. This signifies that AC independence is statistically positive and insignificantly influencing the financial performance of listed industrial firms in Nigeria. Thus the hypothesis is accepted. The study finding is in line with study of (Rabiu, & Aminu, 2023).

Audit committee financial expertise and financial performance

The result also reveals a statistical positive and insignificant impact between AC financial expertise and financial performance of listed industrial firms in Nigeria, with coefficient value of 0.0245397 and a p-value of 0.389 respectively. This signifies that AC financial expertise is statistically positive and insignificantly influencing the financial performance of listed industrial firms in Nigeria. Therefore, the hypothesis is accepted. The study also aligned with the finding of (Glover-Akpey & Azembila 2019). However, the finding is not in line with the

findings of (Gabriela 2020; Cheah et al., 2019) who documented a positive and significant relationship between AC financial expertise and financial performance.

Audit committee Meeting and financial performance

The study further revealed statistical positive impact between AC meeting and financial performance of listed industrial firms in Nigeria with coefficient value of 0.2092378 and a significant p-value of 0.033 at 5% respectively. This signifies that AC meeting is statistically positive and significantly influencing the financial performance of listed industrial firms in Nigeria. Therefore, the hypothesis is rejected. The study also aligned with the finding of (Gabriela, 2020; Aanu et al., 2020; Mohammad & Faudziah, 2019).

Conclusion and Recommendation

The objective of the study is to examine the impact of audit committee attributes on financial performance of listed industrial goods companies in Nigeria. The results showed that out of all the measures of audit committee attributes studied, only AC size and AC meetings have positive coefficients and significantly influence listed industrial firms' financial performance. AC size found to be an effective corporate governance mechanism that could improve the financial performance of the listed industrial firms. This can encourage potential investors and other stakeholders to invest in the company. Set up the minimum number of members of the audit committee is necessary to ensure the efficiency and the validity of the decision of the Committee. In addition, frequency of meetings of audit committee members should be improved by ensuring that adequate and sufficient time is dedicated to pressing and current issues as it relates to each deposit money bank.

The study therefore recommends a more robust regulation on audit committee and ensures that the size of the audit committee is an important consideration in ensuring effective governance and oversight. In practice, audit committee size typically ranges from three to seven members, with six being a common number. The exact number will depend on the specific needs and circumstances of the organization. The key is to strike a balance between having a sufficiently diverse and knowledgeable committee without making it overly large and cumbersome. Ensure that the audit committee is composed of independent members who are not directly involved in the day-to-day operations of the company. Independence helps in unbiased oversight and ensures that the committee can objectively evaluate financial statements and internal controls. At least one member of the audit committee should possess financial expertise, such as a background in accounting, finance, or auditing. Financial expertise is essential for understanding complex financial matters and making informed decisions. The frequency of audit committee meetings can vary depending on the needs and size of the organization. However, it is generally recommended that audit committees meet regularly to fulfil their oversight responsibilities effectively.

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